



FINANCE COMMITTEE MEETING

MONDAY, JUNE 8, 2026 – 11:00 AM

Sister Bay Liberty Grove Fire Station – 2258 Mill Road

To access the meeting electronically, click:

<https://zoom.us/j/4439901723?pwd=yAVpi40M1OlqgNufcVUE8XWCUSkKaH.1&omn=97063638580>

Meeting ID: 443 990 1723 Passcode: 304078

To connect by phone: 1-301-715-8592 - Meeting ID 443 990 1723#

[Deviations from the agenda order shown may occur](#)

For additional meeting information visit: www.sisterbaywi.gov, click 'Agendas and Minutes'

AGENDA

1. Call to Order (Zoom Participants Mute Devices)
2. Roll Call
3. Approve Agenda
4. Approve Meeting Minutes:
 - a) May 21, 2026
5. Comments, Correspondence and Concerns from the Public (Public comment limited to 3 non-transferable minutes per person)
6. Presentations:
 - a) Request to Implement ClearGov Budgeting & Reporting Solutions
7. Discussion/Action Items
 - a) Budgeting Software Discussion
 - b) Casselle; Proposal for Utility Software
 - c) 2025 Budget; Year-End to Actuals
 - d) 2027 CIP and Budget: Preliminary Review and Discussion
 - e) Propane for Village Facility
8. Matters to be Placed on a Future Agenda or Referred to a Committee, Official or Employee
 - a) TID 101 Presentation
 - b) TID Overview Services Presentation
 - c) TID Assistance Policy Review
 - d) 2027 CIP: Preliminary Review and Discussion
 - e) 2027 Budget: Preliminary Review and Discussion
9. Next Meeting
10. Adjourn

Public Notice

Questions regarding the nature of the Agenda items or more detail on the items listed can be directed to Benjamin Andrews, Village Administrator, at administrator@sisterbaywi.gov. It is possible that members of and possibly a quorum of members of other governmental bodies may attend the meeting to gather information; no action will be taken by any governmental body other than the body specifically referred to above. Upon reasonable notice, a good faith effort will be made to accommodate the needs of disabled individuals through sign language interpreters or other auxiliary aid or accommodation at no cost to the individual. Due to the difficulty in finding interpreters, requests should be made as far in advance as possible, preferably a minimum of 48 hours. For additional information or to request this service, contact the Sister Bay Village Administration Office at 854-4118; (FAX) 854-9637; or by writing to the Village Administration Building, 2383 Maple Drive, PO Box 769, Sister Bay, WI 54234. Copies of reports and other supporting documentation are available for review online.

The Village of Sister Bay is an Equal Opportunity Provider and Employer

1 **FINANCE COMMITTEE MEETING MINUTES**

2 **Monday, May 21, 2026, 1:00 PM**

3 **(Approval Pending)**

4
5 **1. Call to Order**

6 The Finance Committee Meeting was called to order on Monday May 21, 2026, at 1:00 PM at the Sister
7 Bay Liberty Grove Fire Station, 2258 Mill Road, Sister Bay, WI.

8
9 **2. Roll Call**

10 Present: Chairperson Brigid White, Terry Kelly, Andy Woerfel, and Louise Howson. Committee member
11 Mike Laszkiewicz was noted as joining shortly.

12
13 Others: Administrator Ben Andrews, Village Clerk Julie Thyssen, Financial Specialist/Treasurer Vlad Gannik

14
15 **3. Approve Agenda**

16 *Motion to approve the agenda was made and seconded by Howson and Kelly. Motion carried — all ayes.*

17
18 **4. Approve Meeting Minutes**

19 **a) April 13, 2026**

20 White identified two corrections on page 3 of April 13, 2026 minutes: on line 20, a blank field was to read
21 "Laszkiewicz and Bhirdo," and on line 44, "Fisher" was to be corrected to "Bhirdo." No other corrections
22 were noted.

23
24 *Motion to approve April 13, 2026, Finance Committee meeting minutes as amended was made by White*
25 *and seconded by Kelly. Motion carried — all ayes.*

26
27 **5. Comments, Correspondence, and Concerns from the Public 1:44**

28 No public comments or correspondence were included in the meeting packet. A letter from Tim Halbrook
29 of Ava Hope Court, requesting \$400,000 in Tax Incremental Financing funds for unanticipated backfill
30 work, had been routed to the Village Board packet rather than the Finance Committee packet. The
31 committee acknowledged receipt of the letter and noted its relevance to ongoing TIF policy discussions,
32 observing that the project may fall within the half-mile boundary of the existing TIF district.

33
34 **6. Discussion/Action Items**

35 **a) Municipal Reimbursement Fund; 2026 Allocations**

36 Dedicated revenue and expenditure accounts have been established for future fund tracking. The
37 committee agreed to treat 2025 funds as fully expended and approved use of the 2026 allocation of
38 \$42,058.71 for designated projects, with up to \$5,000 borrowed from the 2027 allocation if needed.

39
40 *Motion to approve the 2026 Municipal Reimbursement Fund projects using the 2026 allocation, with any*
41 *overage up to \$5,000 to be borrowed from the 2027 Municipal Reimbursement Fund, was made by White*
42 *and seconded by Kelly. Motion carried — all ayes.*

43
44 **b) Municipal Operating Budget and COLA Directive**

45 The committee directed departments to prepare 2027 budgets with a 0% increase over 2026 budgeted
46 expenditures, while considering actual spending where significantly lower. COLA options will be reviewed
47 by the Personnel Committee before further consideration.

1
2 *Motion to direct staff to target a 0% increase in all non-enterprise fund expenditures for the 2027 budget,*
3 *based on last year's budget figures and in consultation with the Village Administrator, was made by White*
4 *and seconded by Laszkiewicz. Motion carried 4-1 — Howson opposed.*

5
6 *Motion to approve consideration of a COLA for eligible employees consistent with historical practice and*
7 *based on Bureau of Labor Statistics data, to be reviewed through the Personnel Committee prior to*
8 *adoption, was made by Howson and seconded by Kelly. Motion carried — all ayes.*

9
10 **Action Items:**

- 11 • Andrews and Gannik to prepare 2027 budget worksheets incorporating the 0% directive, with
- 12 department-level guidance to reference actual prior-year spend where significantly lower than
- 13 budget.
- 14 • Personnel Committee to review COLA options with supporting cost analysis prior to returning to
- 15 the Finance Committee.

16
17 **c) Proposal: Budgeting Software 39:05**

18 Staff presented information on Caselle and ClearGov budgeting software. The committee expressed
19 interest in improving the budgeting process but requested additional information, including references,
20 demonstrations, pricing options, and long-term system integration possibilities. The committee reached
21 consensus to gather additional information before taking action.

22
23 **Action Items:**

- 24 • Andrews to contact peer municipalities currently using ClearGov — including Shawano and others
- 25 on the vendor reference list — to obtain feedback on ease of use, transition experience, annual
- 26 subscription history, and any gaps in functionality.
- 27 • Andrews to request from ClearGov a demo presentation for a future Finance Committee meeting.
- 28 • Andrews to explore multi-year contract pricing options, including the possibility of a fixed or
- 29 capped annual subscription rate.
- 30 • Andrews to investigate whether a long-term pathway exists to consolidate accounting and
- 31 budgeting functions onto a single platform.

32
33 **d) Tax Incremental Financing Policy**

34 The committee reviewed revisions to the draft TIF Policy, including eligibility criteria, reimbursement
35 procedures, and performance guarantees. Discussion focused on assistance limits, application deposits,
36 and district utilization. Final action was deferred pending a presentation from Baird.

37
38 **Action Items:**

- 39 • Andrews to finalize TIF Policy draft incorporating: (1) required letter of credit language in the
- 40 performance guarantee section; (2) selection of one maximum assistance benchmark from
- 41 Section 6(c); (3) revised initial deposit structure with tiered or percentage-based fee.
- 42 • Andrews to coordinate scheduling of a Baird TIF overview presentation for the June Finance
- 43 Committee meeting, open to Village Board members as well.

44
45 **e) Request for Additional Funding for Green Tier Bag Procurement Project 4:21:23**

46 The committee declined the full \$3,500 request and authorized up to \$2,500 from unreserved funds to
47 support the project. Authorization granted to the Village Administrator.

1 **7. Matters to be Placed on a Future Agenda or Referred to a Committee, Official or Employee** 8:50:01

2 The following items were identified for placement on the June Finance Committee agenda:

- 3 • Preliminary review and discussion of the 2027 Capital Improvement Plan (CIP)
- 4 • Preliminary review and discussion of the 2027 operating budget
- 5 • TIF overview presentation by Baird (Village Board members to be invited)
- 6 • Update on budgeting software, including vendor demo and peer municipality feedback
- 7 • 2025 year-end to actual budget comparison (audited financials)
- 8

9 Andrews confirmed that the 2025 audit is expected to be completed and presented to the Village Board

10 at the June board meeting, with the audit team anticipated to present at that time.

11

12 **8. Next Meeting**

13 The next Finance Committee meeting was scheduled for Monday, June 8, 2026, at 10:00 AM.

14

15 **9. Adjourn**

16 *Motion to adjourn was made by Howson and seconded by Laszkiewicz. Motion carried — all ayes.*

17 The meeting adjourned at 3:38 p.m.

18

19 *Minutes by Julie Thyssen, Village Clerk*



STAFF REPORT

Date: June 8, 2026

To: Finance Committee

Re: Request to Implement ClearGov Budgeting & Reporting Solutions

Author(s): Benjamin Andrews, Village Administrator

Action(s) Requested: Ordinance Resolution Motion Receive/File

BACKGROUND INFORMATION

The purpose of this agenda item is to introduce the Finance Committee to ClearGov, a modern budgeting, planning, and public transparency platform currently under evaluation by the Village of Sister Bay. ClearGov representatives will present an overview of the system, its modules, and its potential to streamline internal processes and improve committee and public-facing financial communication

ATTACHMENT(S)

1. Slide Deck - Request to Implement ClearGov Budgeting & Reporting Solutions

Request to Implement ClearGov Budgeting & Reporting Solutions

Presented by: Kristin Fine



Why Change the Current Process?

- Budget development relies heavily on multiple spreadsheets and manual consolidation
- Broken formulas and version control issues create unnecessary risk during budget season
- Personnel budgeting requires time-consuming manual allocations across many accounts
- Important notes, assumptions, and historical context can be lost during staff transitions
- Finance Committee review is difficult when information lives in spreadsheets rather than intuitive dashboards
- Capital planning is active and growing, requiring better prioritization and multi-year visibility

Why Sister Bay is Evaluating ClearGov

- Preserve institutional knowledge
- Reduce spreadsheet dependency
- Simplify onboarding after staff turnover
- Improve collaboration and documentation
- Modernize long-term budgeting process
- Improve Finance Committee visibility

Return on Investment

Time Savings

- Update wage assumptions across all departments in minutes instead of manually updating multiple spreadsheets
- Reduce annual budget preparation time
- Eliminate duplicate spreadsheet maintenance
- Faster committee adjustments and recalculations
- Streamline personnel budgeting updates

Operational Benefits

- Institutional continuity
- Faster onboarding
- Easier committee review

Strategic Benefits

- Better long-term planning
- More sustainable process

Why Municipalities Add ClearGov Alongside Their ERP

ERP Budget Modules

- Accounting-focused
- Transactional
- Basic budgeting workflows

ClearGov

- Collaborative budget development
- Scenario planning
- Institutional continuity
- Improved committee visibility
- Long-term planning
- ClearGov is designed to integrate alongside Sister Bay's existing Caselle ERP while improving budgeting, planning and committee collaboration workflows

Why ClearGov Fits Sister Bay

- Small staff environment where efficiency matters
- New leadership focused on modernization and sustainable processes
- Need for continuity as staff roles evolve over time
- Finance Committee requires clearer, easier-to-review financial presentations
- Active capital environment including facilities, marina, streets, trails, and infrastructure
- Need to improve efficiency while maintaining accuracy



Wisconsin Communities Modernizing Budgeting with ClearGov



Used by Wisconsin municipalities to modernize budgeting, planning, and public reporting

Operational Budgeting Module

- Replaces spreadsheet-driven budget prep with one centralized system
- Allows department requests, notes, and attachments in one place
- Real-time dashboards by fund, department, and expenditure type
- Easier committee review with drill-down transparency
- Creates a repeatable annual process that is less dependent on institutional knowledge
- Improves existing workflows without requiring major process disruption

Personnel Budgeting Module

- Eliminates manual compensation and benefit calculations in spreadsheets
- Handles wages, vacancies, new hires, benefit changes, and scenarios
- Reduces allocation errors across many accounts
- Faster updates during committee review and final budget changes
- Instantly run what-if scenarios for wages, insurance, vacancies, union changes, and new hires
- Tracks vacant positions and calculates budget impact based on hire date assumptions
- Reduces one of the Village's most manual annual budgeting processes

Capital Budgeting Module

- Standardizes capital requests from departments
- Prioritizes projects based on need, timing, and available funding
- Creates multi-year CIP scenarios instantly
- Better visibility into marina, facility, trail, road, and utility investments
- Helps leadership compare options before committing dollars
- Strong fit given Sister Bay's active project pipeline

Digital Budget Book Module

- Converts Sister Bay's annual budget into a clear, professional, and easy-to-navigate public document
- Automatically creates web, mobile, and PDF versions without manual formatting each year
- Helps Finance Committee and Board members focus on priorities instead of digging through spreadsheets
- Allows leadership to clearly communicate investments in marina improvements, roads, trails, facilities, and public services
- Creates a polished modern presentation that reflects the Village's professionalism and transparency
- Example- Whitefish Bay Village [Digital Budget Book](#)

Financial Engagement

- Creates a modern public-facing financial transparency and engagement platform for Sister Bay
- Allows residents to view budget information, capital projects, and financial updates in a more accessible format
- Includes AI-powered search functionality that allows residents to ask questions about Village finances and budget information
- Integrates with the Digital Budget Book to create a centralized public information experience
- Example- [Rochester Hills Financial Engagement Website](#)

Recommended Investment Options

Option 1: Core Budgeting Package

Includes

- Operational Budgeting
- Personnel Budgeting
- Additional modules can be added over time

Investment

- **Annual Subscription: \$16,650**
- **One-Time Implementation: \$9,724**

Best Fit For

- Immediate budgeting modernization
- Faster annual budget process
- Reduced spreadsheet dependency

Recommended

Option 2: Expanded Planning Package

Includes

- Operational Budgeting
- Personnel Budgeting
- Capital Budgeting
- Digital Budget Book
- Financial Engagement

Investment

- **Annual Subscription: \$24,219**
- **One-Time Implementation: \$12,797**

Best Fit For

- Long-term financial planning
- Public transparency modernization
- Strategic Capital Planning

What is Included Ongoing

- Unlimited training
- Onboarding
- New employee training
- Support access
- Software updates
- Cloud hosting
- Maintenance
- Product enhancements
- Customer success support
- Security and backups
- Designed to provide long-term support without requiring additional internal IT resources

Why Now?

- Existing processes are becoming harder to sustain as budgeting complexity grows
- Modernizing now reduces future operational risk
- A phased rollout allows the Village to improve processes without disruption
- Creates a scalable budgeting foundation for future leadership and growth
- Delaying modernization increases dependency on manual processes and staff-specific knowledge

Designed to support Sister Bay's long-term operational sustainability

Recommended Next Steps

June–July 2026

- Finalize implementation approach and agreement terms
- Confirm project kickoff timeline
- Begin onboarding and data gathering from Caselle

July–August 2026

- Configure Operational, Personnel, and Capital Budgeting workflows
- Initial administrator training and workflow setup
- Establish budget templates, assumptions, capital request workflows, and approval processes

August–September 2026

- Begin using ClearGov for the FY 2027 budget development process
- Launch internal use of Operational, Personnel, and Capital Budgeting
- Department budget request collection and capital project planning
- Staff adoption and workflow refinement

Fall 2026 Budget Season

- Utilize ClearGov throughout budget development and committee review
- Improve collaboration, transparency, and long-term planning visibility
- Prepare budget presentation materials through Digital Budget Book

Future Expansion

- Expand public transparency and resident engagement initiatives through Financial Engagement

Targeted to support Sister Bay's FY2027 budget development cycle



STAFF REPORT

Date: June 8, 2026

To: Finance Committee

Re: Budgeting Software Discussion

Author(s): Benjamin Andrews, Village Administrator

Action(s) Requested: Ordinance Resolution Motion Receive/File

POLICY ISSUE(S)

“Should the Village utilize ClearGov’s budgeting software suite—either in whole or in part?”

BACKGROUND INFORMATION

At the May 21, 2026 Finance Committee meeting, staff presented high-level comparisons between Caselle budgeting functions and ClearGov. The Committee expressed interest in improving the budgeting process and requested additional information, including peer feedback and a vendor demonstration.

ClearGov delivered its formal presentation prior to this agenda item.

Staff contacted all ClearGov reference communities provided by the vendor. Responses were received from multiple communities. A full summary was provided separately.

SUITE OPTIONS (FINANCIAL INFORMATION)

Option 1: Core Budgeting Package

Includes:

- Operational Budgeting
- Personnel Budgeting
- Additional modules can be added over time

Investment:

- Annual Subscription: \$16,650
- One-Time Implementation: \$9,724

Option 2: Expanded Planning Package

Includes:

- Operational Budgeting
- Personnel Budgeting
- Capital Budgeting
- Digital Budget Book
- Financial Engagement

Investment:

- Annual Subscription: \$24,219
- One-Time Implementation: \$12,797

Based on communication with ClearGov and other communities utilizing the budgeting software, the average term of the contract is three (3) years. The term of the contract can be negotiable.

FISCAL IMPACT:

1. Is There a Fiscal Impact? Yes
2. Is it Currently Budgeted? No – Would be included in FY27 Budget (if approved)

RECOMMENDED ACTION(S)

Village Staff recommends that the Finance Committee review the ClearGov presentation, the Service Order, and the feedback from peer communities and provide direction to staff or a recommendation to the Village Board.

DECISIONS:

1. Should be the Village adopt budgeting software?
2. If so, should the Village utilize ClearGov?
3. If so, what option suite should be utilized?
4. (If applicable) What would be committee recommend for a contract term?

POLICY ALTERNATIVE(S)

The Finance Committee could take the following actions:

- Provide (Approval) Recommendation to Village Board
- Seek Additional Information / Consideration of Policy Issue
- Provide (Rejection) Recommendation

ATTACHMENT(S)

1. ClearGov Service Order for Sister Bay, WI



Service Order

2 Mill & Main; Suite 630; Maynard, MA 01754

Created By	Kristin Fine
Contact Phone	972-948-2999
Contact Email	kfine@cleargov.com

Order Date	Jun 4, 2026
Order Valid If Signed By	Jun 30, 2026

Customer Information

Customer	Village of Sister Bay	Customer Annual Budgeted Expenditures - All Funds Total	15000000
Address	P.O. Box 769	Contact	Benjamin Andrews
City, St, Zip	Sister Bay, WI 54234	Billing Contact	Volodymyr (Vlad) Gannik
Phone	920-854-4118	Title	Village Administrator
		Title	Finance Director
		Email	administrator@sisterbaywi.gov
		Email	Vlad.Gannik@sisterbaywi.gov
		PO (Y/N)	

The One-time Fees & Professional Services you will receive are:	Net Service Fees
ClearGov Implementation: Includes activation, onboarding, and training for ClearGov solutions	\$ 12,797.00
Total ClearGov One-Time Net Service Fee - Billed ONE-TIME	\$ 12,797.00

The Subscription Services you will receive and the Fees for those Services are:	Net Service Fees
ClearGov Platform	\$ 4,212.00
ClearGov Operational Budgeting	\$ 4,563.00
ClearGov Personnel Budgeting	\$ 4,212.00
ClearGov Capital Budgeting	\$ 4,212.00
ClearGov Digital Budget Book	\$ 3,159.00
ClearGov Financial Engagement - Engage	\$ 3,861.00
Total ClearGov Subscription Net Service Fee - Billed ANNUALLY IN ADVANCE	\$ 24,219.00

ClearGov will provide your Services according to this schedule:

Period	Start Date	End Date	Description
Setup	Jul 1, 2026	Jul 1, 2026	ClearGov Setup Services
Pro-Rata	Jul 1, 2026	Dec 31, 2026	ClearGov Subscription Services
Initial	Jan 1, 2027	Dec 31, 2029	ClearGov Subscription Services

To be clear, you will be billed as follows:

Billing Date(s)	Amount(s)	Notes
Jul 1, 2026	\$24,939.68	One-time & Prorata Subscription Fee
Jan 1, 2027	\$24,219.00	Annual Subscription Fee
Jan 1, 2028	\$25,429.95	Annual Subscription Fee
Jan 1, 2029	\$26,701.45	Annual Subscription Fee

Additional subscription years and/or renewals will be billed annually in accordance with pricing and terms set forth herein.

Billing Terms & Conditions

Valid Until	Jun 30, 2026	Pricing set forth herein is valid only if ClearGov Service Order is executed on or before this date.
Payment	Net 30	All invoices are due Net 30 days from the date of invoice.
Rate Increase	5% per annum	The Annual Subscription Service Fee shall automatically increase by this amount.

General Terms & Conditions

Statement of Work	ClearGov and Customer mutually agree to the ClearGov Service activation and onboarding process set forth in the attached Statement of Work. Please note that ClearGov will not activate and/or implement services for any Customer with outstanding balance past due over 90 days for any previous subscription services.
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Taxes	The Service Fees and Billing amounts set forth above in this ClearGov Service Order DO NOT include applicable taxes. In accordance with the laws of the applicable state, in the event that sales, use or other taxes apply to this transaction, ClearGov shall include such taxes on applicable invoices and Customer is solely responsible for such taxes, unless documentation is provided to ClearGov demonstrating Customer's exemption from such taxes.
Pricing Conditions	All fees listed herein reflect Net Service Fees after application of bundled and/or discretionary discounts. Pricing is interdependent therefore the removal or modification of any product or service may result in the recalculation of pricing.
Term & Termination	Subject to the termination rights and obligations set forth in the ClearGov BCM Service Agreement, this ClearGov Service Order commences upon the Order Date set forth herein and shall continue until the completion of the Service Period(s) for the Service(s) set forth herein. Each Service shall commence upon the Start Date set forth herein and shall continue until the completion of the applicable Service Period.
Auto-Renewal	After the Initial Period, the Service Period for any ClearGov Annual Subscription Services shall automatically renew for successive annual periods (each an "Annual Term"), unless either Party provides written notice of its desire not to renew at least sixty (60) days prior to the end of the then current Annual Term.
Appropriations	Customer shall have the option to terminate this ClearGov Service Order in advance of any annual renewal in the event that the applicable appropriating body does not appropriate funds for such upcoming renewal period.
Agreement	The signature herein affirms your commitment to pay for the Service(s) ordered in accordance with the terms set forth in this ClearGov Service Order and also acknowledges that you have read and agree to the terms and conditions set forth in the ClearGov BCM Service Agreement found at the following URL: http://www.ClearGov.com/terms-and-conditions . This Service Order incorporates by reference the terms of such ClearGov BCM Service Agreement.

Customer	
Signature	
Name	Benjamin Andrews
Title	Village Administrator

ClearGov, Inc.	
Signature	
Name	Michael Mattson
Title	Chief Revenue Officer

Please e-mail signed Service Order to Orders@ClearGov.com or Fax to (774) 759-3045

Order Type (ClearGov Internal Use Only)			
Select Order Type for this Service Order	NL	If XS: Original Service Order Date	

Statement of Work

This Statement of Work outlines the roles and responsibilities by both ClearGov and Customer required for the activation and onboarding of the ClearGov Service. ClearGov will begin this onboarding process upon execution of this Service Order. All onboarding services and communications will be provided through remote methods - email, phone, and web conferencing.

ClearGov Responsibilities

- ClearGov will activate ClearGov Service subscription(s) as of the applicable Start Date(s). ClearGov will create the initial Admin User account, and the Customer Admin User will be responsible for creating additional User accounts.
- ClearGov will assign an Implementation Manager (IM) responsible for managing the activation and onboarding process. ClearGov IM will coordinate with other ClearGov resources, as necessary.
- ClearGov IM will provide a Kickoff Call scheduling link to the Customer's Primary Contact. Customer should schedule Kickoff Call within two weeks after the Service Order has been executed.
- If Customer is subscribing to any products that require data onboarding:
 - ClearGov IM will provide a Data Discovery Call scheduling link to the Customer's Primary Contact. Customer should schedule Data Discovery Call based on the availability of Customer's staff.
 - ClearGov will provide Customer with financial data requirements and instructions, based on the ClearGov Service subscription(s).
 - ClearGov will review financial data files and confirm that data is complete, or request additional information, if necessary. Once complete financial data files have been received, ClearGov will format the data, upload it to the ClearGov platform and complete an initial mapping of the data.
 - After initial mapping, ClearGov will schedule a Data Review call with a ClearGov Data Onboarding Consultant (DOC), who will present how the data was mapped, ask for feedback, and address open questions. Depending upon Customer feedback and the complexity of data mapping requests, there may be additional follow-up calls or emails required to complete the data onboarding process.
- ClearGov will inform Customer of all training, learning, and support options. ClearGov recommends all Users attend ClearGov Academy training sessions and/or read Support Center articles before using the ClearGov Service to ensure a quick ramp and success. As needed, ClearGov will design and deliver customized remote training and configuration workshops for Admins and one for End Users - via video conference - and these sessions will be recorded for future reference.
- ClearGov will make commercially reasonable efforts to complete the onboarding/activation process in a timely fashion, provided Customer submits financial data files and responds to review and approval requests by ClearGov in a similarly timely fashion. Any delay by Customer in meeting these deliverable requirements may result in a delayed data onboarding process. Any such delay shall not affect or change the Service Period(s) as set forth in the applicable Service Order.

Customer Responsibilities

- Customer's Primary Contact will coordinate the necessary personnel to attend the Kickoff and Data Discovery Calls within two weeks after the Service Order has been executed. If Customer needs to change the date/time of either of these calls, the Primary Contact will notify the ClearGov IM at least one business day in advance.
- If Customer is subscribing to any products that require data onboarding:
 - Customer will provide a complete set of requested financial data files (revenue, expense, chart of accounts, etc.) to ClearGov in accordance with the requirements provided by ClearGov.
 - Customer's Primary Contact will coordinate the necessary personnel to attend the Data Discovery and Data Review calls. It is recommended that all stakeholders with input on how data should be mapped should attend. Based on these calls and any subsequent internal review, Customer shall provide a detailed list of data mapping requirements and requested changes to data mapping drafts in a timely manner, and Customer will approve the final data mapping, once completed to Customer's satisfaction.
- Customer will complete recommended on-demand training modules in advance of customized training & configuration workshops.
- Customer shall be solely responsible for importing and/or inputting applicable text narrative, custom graphics, performance metrics, capital requests, personnel data, and other such information for capital budget, personnel budget, budget books, projects, dashboards, etc.



STAFF REPORT

Date: June 8, 2026

To: Finance Committee

Re: Casselle; Proposal for Utility Software

Author(s): Benjamin Andrews, Village Administrator

Action(s) Requested: Ordinance Resolution Motion Receive/File

POLICY ISSUE(S)

“Should the Finance Committee evaluate the proposal from Caselle for Utility Billing Software Services and provide a recommendation to the Village Board regarding transitioning from the current provider, Express Bill Pay, to Caselle Community Connect?”

BACKGROUND INFORMATION

The Village’s current payment processor, Express Bill Pay, will no longer be supported in an integrated manner with the Village’s ERP and utility billing software. Caselle, which currently provides the Village’s utility billing platform, has submitted a proposal for transitioning to Caselle Community Connect, its integrated payment portal.

Key considerations from Caselle’s proposal include:

- Express Bill Pay is discontinuing support for its existing integration, necessitating a transition to maintain functionality.
- Caselle Community Connect is fully integrated with the Village’s current utility billing software, providing real-time payment posting, automated bank bill-pay matching, improved refund processing, and improved error-handling workflows.
- Monthly costs are effectively equal to current costs, and Caselle is waiving the \$1,200 setup fee for municipalities migrating from Express.

PRIOR ACTION/REVIEW

No prior action has been taken by the Finance Committee or Village Board regarding this transition.

RECOMMENDED ACTION(S)

Village Staff recommends that the Finance Committee review Caselle's proposal, evaluate the operational and financial implications of transitioning from Express Bill Pay to Caselle Community Connect, and provide a recommendation to the Village Board.

If the Committee is in favor of advancing this matter, the following motion may be made:

"I move to recommend to the Village Board approval of Caselle Community Connect proposal."

POLICY ALTERNATIVE(S)

The Finance could take the following actions:

- Approve
- Approve with modifications.
- Deny
- Postpone

ATTACHMENT(S)

1. Caselle Proposal

Village of Sister Bay

Caselle Community Connect — Committee Briefing

Prepared for: Vladimir Gannik, Finance Specialist / Treasurer

Executive Summary

The Village's current payment processor, Express Bill Pay, will no longer be available in an integrated manor. This briefing recommends moving to **Caselle Community Connect**, a payment portal built and supported by the same company that already provides our ERP and utility billing software.

Three points up front:

- **Cost-neutral on monthly fees.** Monthly cost is essentially unchanged — Caselle matches what we pay Express today.
- **The \$1,200 setup is waived.** Caselle has waived the \$1,200 one-time setup fee for villages migrating from Express. There is no incremental cost to approve this.
- **Material operational improvement.** Real-time integration with our existing Caselle utility billing eliminates the manual reconciliation, autopay errors, and refund delays we deal with today.
- **Complete elimination of \$25k Holding Account.** Currently with Express Bill Pay there is a required holding account. The Village is required to maintain a minimum of \$25k in this account as all times and our deposits fund to that account. Caselle's solution has no nolding account and funds directly to the Villages bank account.

The decision in front of the committee is not whether to pay more for a better system — it is whether to use the sunset of Express's integrated connection as an opportunity to move to a system that is more user friendly and is more feature rich for the same cost.

Why Now

The decision is being driven by three forces converging in the same window:

- **Express sunset.** Our current provider Express Bill Pay has pulled financial support of the integration to our accounting software provider, and a move is needed to have the functionality in the future.
- **Caselle option matured.** Caselle (our existing utility billing vendor) now offers a payment portal that integrates directly with our billing system. This offering is more than 3 years old with over 300 municipalities onboarded.
- **Setup fee waived.** Caselle has waived the \$1,200 implementation fee for villages currently on Express. This waiver is offered for a limited time by Caselle.

Bottom line: Monthly costs are equivalent. The areas of difference (NSF, chargebacks, Bank Bill Pay, PCI, setup) all favor the Village.

What Caselle Solves That Express Does Not

These are the operational pain points the committee should weigh:

- **Real-time payment posting.** Today, payments flow Express → upload → Caselle, with a delay. With Caselle Community Connect, a payment made online appears instantly in our utility billing system. No more day-after surprises on customer accounts.
- **Bank bill pay intercept.** Caselle's portal recognizes incoming bank-bill-pay checks and posts them to the correct account automatically. The current manual matching workflow goes away.
- **Same-day refunds.** With Express today the village has no way of doing a refund and have to refer the citizen to Express. Refunds through Express can take considerable time to process. Caselle has a built-in refund flow that completes automatically once we process a refund.
- **Lower error-handling fees.** Customer NSF cost drops from \$7 to \$2.50 — and customer-facing chargeback handling is built in (no manual ledger adjustments).
- **PCI compliance absorbed.** End-to-end PCI compliance and cost is waived.

Caselle Account Manager - Payments

- **David Eberting (801) 602-4553, Caselle Payments** — Account manager for Caselle Community Connect. Will be available for the 7/14 committee meeting and accessible directly for Vlad and the Village through the transition.

David Eberting

Account Manager - Citizen Portal

D: (801) 850-5123 | O: (800) 228-9851
dae@caselle.com

[Schedule time with me](#)





STAFF REPORT

Date: June 8, 2026

To: Finance Committee
Re: 2025 Year-End Budget to Actual Preliminary Financial Report
Author(s): Vlad Gannik, Financial Specialist / Treasurer

BACKGROUND INFORMATION

Attached for Finance Committee review is the preliminary 2025 General Fund Year-End Budget to Actual Financial Report. The report provides a high-level overview of year-end operating results, summarizes major revenue and expenditure variances, and highlights significant factors contributing to the Village's preliminary financial position.

Please note that figures contained within this report are preliminary and remain subject to final audit procedures, year-end adjustments, and auditor review.

The Village's independent audit firm, CLA (CliftonLarsonAllen LLP), is scheduled to present the final audited financial statements and audit results during the June Village Board meeting.

ACTION REQUESTED

Review and discuss the preliminary 2025 year-end financial results and receive staff update regarding significant budget-to-actual variances and year-end financial performance.

GENERAL FUND OVERVIEW

The 2025 fiscal year concluded with strong overall financial performance for the Village of Sister Bay General Fund. Based on preliminary year-end figures, the Village generated an estimated operating surplus of approximately \$259,674.50 prior to final audit adjustments.

Please note that these figures are preliminary and remain subject to final audit review, year-end adjustments, and audit procedures. The Village's independent audit firm, CLA (CliftonLarsonAllen LLP), will present the final audited financial statements and audit results during the June Village Board meeting.

A significant factor impacting the 2025 budget-to-actual results relates to Tax Increment District (TID) transfers. The 2025 adopted budget anticipated approximately \$290,000 in transfers from TID funds; however, only \$145,000 was transferred during the year. Despite the lower transfer

amount, the General Fund remained financially stable due largely to reimbursement activity associated with TID-supported projects and debt obligations.

Key reimbursement activity included:

- Debt Service Fund reimbursements from TID totaling approximately \$337,300
- Capital Improvement Program (CIP) reimbursements from TID totaling approximately \$465,000

Additional factors contributing to the year-end surplus included:

- Interest income significantly exceeded budget expectations
- Numerous operational departments remained under budget despite inflationary pressures and staffing challenges

Overall, the Village maintained positive fund performance while continuing to support operational services, infrastructure investments, and long-term capital priorities.

General Fund Budget to Actual Revenue Summary

Category	Actual	Budget	Variance
Taxes	\$2,678,783	\$2,678,304	\$479 Favorable
Intergovernmental Revenues	\$288,117	\$245,646	\$42,470 Favorable
Licenses & Permits	\$216,882	\$250,325	\$(33,443) Unfavorable
Fines & Penalties	\$9,296	\$2,000	\$7,296 Favorable
Public Charges for Services	\$40,337	\$40,400	\$(63)
Miscellaneous Revenues	\$237,810	\$148,317	\$89,493 Favorable
Other Financing Sources	\$239,266	\$403,943	\$(164,677) Unfavorable
Total Revenues	\$3,710,491	\$3,768,935	\$(58,444)

General Fund Budget to Actual Expenditure Summary by Major Function

Department / Function	Actual	Budget	Variance
Village Board	\$65,886	\$66,111	\$225 Favorable
Legal	\$40,355	\$41,000	\$646 Favorable
Administrator	\$146,513	\$143,156	\$(3,358) Unfavorable
Clerk	\$72,431	\$67,473	\$(4,958) Unfavorable
Elections	\$13,115	\$19,883	\$6,768 Favorable
Finance Director / Treasurer	\$114,284	\$110,756	\$(3,528) Unfavorable
Property Assessment	\$28,500	\$28,500	\$0
Audit & Consulting	\$20,970	\$17,600	\$(3,370) Unfavorable
General Buildings & Plant	\$78,355	\$75,000	\$(3,355) Unfavorable
Village Hall	\$8,692	\$17,700	\$9,008 Favorable
Post Office	\$7,202	\$7,491	\$289 Favorable
Fire Station	\$47,553	\$94,250	\$46,697 Favorable
Administration Building	\$12,027	\$15,100	\$3,073 Favorable

Department / Function	Actual	Budget	Variance
Tax Refunds / Uncollectible Taxes	\$0	\$50	\$50 Favorable
Law Enforcement Insurance	\$216	\$745	\$528 Favorable
Property Insurance	\$7,429	\$8,424	\$995 Favorable
Law Enforcement	\$4,372	\$6,000	\$1,629 Favorable
Fire Department Support	\$186,838	\$182,032	\$(4,806) Unfavorable
Building Inspector	\$18,358	\$19,000	\$642 Favorable
Department of Public Works	\$342,281	\$337,445	\$(4,836) Unfavorable
DPW Machinery	\$44,562	\$46,123	\$1,561 Favorable
Street Maintenance	\$60,558	\$64,024	\$3,466 Favorable
Street Cleaning	\$4,248	\$5,000	\$752 Favorable
Snow & Ice	\$49,163	\$48,978	\$(185) Unfavorable
Street Signs	\$3,803	\$11,000	\$7,197 Favorable
Seasonal Decorations	\$21,858	\$28,252	\$6,394 Favorable
Street Lighting	\$21,644	\$24,000	\$2,356 Favorable
Sidewalks	\$0	\$1,000	\$1,000 Favorable
Storm Sewer Maintenance	\$6,161	\$41,064	\$34,903 Favorable
Public Transportation	\$24,451	\$27,373	\$2,922 Favorable
Recycling & Garbage Collection	\$173,510	\$181,000	\$7,490 Favorable
Recycling	\$33,535	\$31,605	\$(1,930) Unfavorable
Weed & Nuisance Control	\$3,849	\$16,500	\$12,651 Favorable
Animal Control	\$1,317	\$1,865	\$548 Favorable
Cemetery	\$8,271	\$5,000	\$(3,271) Unfavorable
Library	\$47,224	\$44,094	\$(3,130) Unfavorable
Other Culture	\$568	\$2,500	\$1,932 Favorable
Historical Society	\$15,000	\$15,000	\$0
Coastal Byways	\$500	\$500	\$0
SBAA	\$85,476	\$90,150	\$4,674 Favorable
Humane Society	\$5,000	\$5,000	\$0
Parks	\$189,760	\$209,949	\$20,189 Favorable
Dog Park	\$1,491	\$2,095	\$604 Favorable
Recreation Programs & Events	\$6,890	\$12,778	\$5,888 Favorable
Recreation Facilities	\$51,945	\$101,263	\$49,318 Favorable
Bike Trail	\$2,065	\$10,600	\$8,535 Favorable
Forestry	\$1,121	\$9,182	\$8,061 Favorable
Green Tier	\$495	\$5,000	\$4,505 Favorable
Planning	\$13,226	\$40,386	\$27,160 Favorable
Economic Development (Zoning Operations)	\$140,446	\$156,929	\$16,483 Favorable
Urban Development	\$4,044	\$10,000	\$5,956 Favorable
Economic Development Programs	\$2,765	\$10,000	\$7,235 Favorable

Department / Function	Actual	Budget	Variance
Information Booth	\$1,882	\$2,000	\$118 Favorable
Tourism Zone Charges	\$65,228	\$57,600	\$(7,628) Unfavorable
Bay Lakes Regional Planning	\$4,386	\$4,386	\$0
Transfer to TKH	\$25,000	\$25,000	\$0
Transfer to Debt Service	\$0	\$319,172	\$319,172 Favorable
Transfer to Capital Fund	\$1,114,000	\$1,114,000	\$0

Total General Fund Expenditures

Actual Expenditures:	\$3,450,816.94
Budgeted Expenditures:	\$4,038,083.51
Total Expenditure Variance (Under Budget):	\$587,266.57

Budget Bridge Analysis

Primary Drivers of Positive Variances

Revenue Drivers

- Investment income exceeded budget expectations by approximately **\$89,000**
- Intergovernmental revenues exceeded budgeted amounts
- Citations, fines, zoning activity, and service revenues exceeded projections
- Debt Service and Capital reimbursement activity helped offset lower financing transfers

Expenditure Drivers

- Transfer to Debt Service was budgeted at approximately **\$319,172** but ultimately was not recorded based on preliminary year-end financial results. Preliminary analysis indicates stronger reimbursement activity from TIDs and overall fund performance reduced the need for this transfer; however, final conclusions remain subject to completion of audit procedures and presentation by CLA.
- Recreation Facilities expenditures were approximately **\$49,318 under budget**
- Fire Station expenditures were approximately **\$46,697 under budget**
- Storm Sewer expenditures were approximately **\$34,903 under budget**
- Parks operations remained approximately **\$20,189 under budget**
- Planning activities were approximately **\$27,160 below budget**

Primary Drivers of Negative Variances

Revenue Challenges

- TID transfers were approximately **\$145,000 below budgeted expectations**
- Permit-related revenues were lower in select categories

Expenditure Challenges

Personnel costs exceeded budget in several functions due to:

- Overtime
- Unworked wage payouts
- Health insurance and HSA costs
- Staffing transitions and operational coverage requirements

Additional expenditure pressures included:

- Tourism Zone Charges exceeded budget expectations
- Several administrative functions experienced minor overages due to operational needs

Overall Financial Position

Despite lower-than-budgeted financing transfers, the Village ended 2025 in a stable financial position with a preliminary operating surplus of approximately **\$259,674.50**.

Strong operational management, higher investment earnings, reimbursement activity, and controlled expenditures across multiple departments allowed the Village to maintain positive financial performance while continuing investments in services, infrastructure, and capital projects.

The Village will continue monitoring operating expenditures, staffing requirements, capital funding needs, and long-term financial sustainability during the 2026 budget cycle.

Final audited figures and year-end adjustments will be presented by CLA during the June Village Board meeting.

ATTACHMENT(S)

1. 2025 Year End Preliminary Report Budget to Actual

VILLAGE OF SISTER BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
100-41110-000-000	GENERAL PROPERTY TAXES	2,620,241.22	2,620,241.22	2,620,241.00 (.22)	100.0
100-41150-000-000	MANAGED FOREST LANDS	151.84	151.84	163.00	11.16 93.2
100-41210-000-000	ROOM TAXES	57,600.00	57,600.00	57,600.00	.00 100.0
100-41800-000-000	INTEREST & PENALTIES - TAXES	790.12	790.12	300.00 (490.12)	263.4
	TOTAL TAXES	2,678,783.18	2,678,783.18	2,678,304.00 (479.18)	100.0
<u>INTERGOVERNMENTAL REVENUES</u>					
100-43410-000-000	STATE SHARED REVENUE	52,626.30	52,626.30	9,035.70 (43,590.60)	582.4
100-43411-000-000	PERSONAL PROPERTY AID	29,290.86	29,290.86	.00 (29,290.86)	.0
100-43412-000-000	EXPENDITURE RESTRAINT	26,027.83	26,027.83	26,027.83	.00 100.0
100-43413-000-000	SUPPLEMENTAL AID	7,655.90	7,655.90	49,891.84	42,235.94 15.3
100-43420-000-000	FIRE INSURANCE DUES	33,101.85	33,101.85	23,500.00 (9,601.85)	140.9
100-43430-000-000	COMPUTER AIDS	787.75	787.75	787.75	.00 100.0
100-43531-000-000	STATE AID - ROADS	123,872.54	123,872.54	115,699.32 (8,173.22)	107.1
100-43650-000-000	FOREST LANDS	4.00	4.00	4.00	.00 100.0
100-43690-000-000	STATE GRANTS - OTHER	6,998.58	6,998.58	14,700.00	7,701.42 47.6
100-43790-000-000	GRANTS - OTHER	.00	.00	500.00	500.00 .0
100-43791-000-000	RECYCLING REBATE	7,751.17	7,751.17	5,500.00 (2,251.17)	140.9
	TOTAL INTERGOVERNMENTAL REVENUES	288,116.78	288,116.78	245,646.44 (42,470.34)	117.3
<u>LICENSES AND PERMITS</u>					
100-44110-000-000	LIQUOR LICENSES	16,506.59	16,506.59	18,000.00	1,493.41 91.7
100-44120-000-000	OPERATORS LICENSES	890.00	890.00	2,000.00	1,110.00 44.5
100-44140-000-000	TOBACCO LICENSES	250.00	250.00	250.00	.00 100.0
100-44210-000-000	DOG LICENSES	160.50	160.50	75.00 (85.50)	214.0
100-44300-000-000	BUILDING PERMITS	23,500.13	23,500.13	20,000.00 (3,500.13)	117.5
100-44410-000-000	ZONING FEES & PERMITS	34,650.00	34,650.00	15,000.00 (19,650.00)	231.0
100-44990-000-000	OTHER PERMITS	140,925.00	140,925.00	195,000.00	54,075.00 72.3
	TOTAL LICENSES AND PERMITS	216,882.22	216,882.22	250,325.00	33,442.78 86.6
<u>FINES, FORFEITS, AND PENALTIES</u>					
100-45100-000-000	COURT FINES	3,716.06	3,716.06	1,000.00 (2,716.06)	371.6
100-45210-000-000	CITATIONS/PKG TICKETS	5,580.00	5,580.00	1,000.00 (4,580.00)	558.0
	TOTAL FINES, FORFEITS, AND PENALTIES	9,296.06	9,296.06	2,000.00 (7,296.06)	464.8

VILLAGE OF SISTER BAY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PUBLIC CHARGES FOR SERVICES</u>					
100-46110-000-000 ASSESSMENT LETTER FEES	2,070.00	2,070.00	3,200.00	1,130.00	64.7
100-46120-000-000 PLAN COMMISSION FEES	17,000.00	17,000.00	14,000.00	(3,000.00)	121.4
100-46140-000-000 PUBLISHING FEES	1,200.00	1,200.00	800.00	(400.00)	150.0
100-46161-000-000 MEMORIALS	2,000.00	2,000.00	500.00	(1,500.00)	400.0
100-46190-000-000 MISC CHARGES FOR SERVICES	829.73	829.73	1,250.00	420.27	66.4
100-46310-000-000 HWY DEPT CHGS REIMB	.00	.00	150.00	150.00	.0
100-46350-000-000 TRANSPORTATION DONATIONS	3,000.00	3,000.00	10,000.00	7,000.00	30.0
100-46710-000-000 LIBRARY CHARGES	3,887.85	3,887.85	2,000.00	(1,887.85)	194.4
100-46720-000-000 PARK RENTAL	10,349.36	10,349.36	4,500.00	(5,849.36)	230.0
100-46750-000-000 RECREATION CHARGES	.00	.00	4,000.00	4,000.00	.0
TOTAL PUBLIC CHARGES FOR SERVICES	40,336.94	40,336.94	40,400.00	63.06	99.8
<u>MISCELLANEOUS REVENUES</u>					
100-48110-000-000 INTEREST ON INVESTMENTS	184,140.58	184,140.58	115,000.00	(69,140.58)	160.1
100-48210-000-000 POST OFFICE RENTAL	17,410.00	17,410.00	18,867.00	1,457.00	92.3
100-48215-000-000 POST OFFICE REIMB	955.99	955.99	2,500.00	1,544.01	38.2
100-48220-000-000 VILLAGE HALL RENTAL	1,715.04	1,715.04	1,000.00	(715.04)	171.5
100-48240-000-000 FIRE STATION RENTAL	1,178.18	1,178.18	1,500.00	321.82	78.6
100-48250-000-000 EMS BUILDING RENTAL CHARGES	6,955.71	6,955.71	8,800.00	1,844.29	79.0
100-48260-000-000 LAND LEASES	500.00	500.00	400.00	(100.00)	125.0
100-48300-000-000 SALE OF PROPERTY & EQUIPMENT	10,000.00	10,000.00	.00	(10,000.00)	.0
100-48422-000-000 INSURANCE RECOVERY	5,195.00	5,195.00	.00	(5,195.00)	.0
100-48500-000-000 DONATIONS	84.25	84.25	.00	(84.25)	.0
100-48510-000-000 INTEREST ON LEASE	464.00	464.00	.00	(464.00)	.0
100-48995-000-000 MISC OTHER REVENUE	9,211.51	9,211.51	250.00	(8,961.51)	3684.6
TOTAL MISCELLANEOUS REVENUES	237,810.26	237,810.26	148,317.00	(89,493.26)	160.3
<u>OTHER FINANCING SOURCES</u>					
100-49250-000-000 TRANSFERS FROM TID FUND	145,000.00	145,000.00	290,000.00	145,000.00	50.0
100-49260-000-000 TRANSFERS FROM WATER: PILOT	52,233.00	52,233.00	54,537.00	2,304.00	95.8
100-49268-000-000 TRANSFERS FROM MARINA: PILOT	42,033.00	42,033.00	59,406.00	17,373.00	70.8
TOTAL OTHER FINANCING SOURCES	239,266.00	239,266.00	403,943.00	164,677.00	59.2
TOTAL FUND REVENUE	3,710,491.44	3,710,491.44	3,768,935.44	58,444.00	98.5

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>VILLAGE BOARD</u>					
100-51100-111-00	56,675.00	56,675.00	55,000.00	(1,675.00)	103.1
100-51100-132-00	4,335.74	4,335.74	4,208.00	(127.74)	103.0
100-51100-143-00	410.51	410.51	500.00	89.49	82.1
100-51100-144-00	352.10	352.10	100.00	(252.10)	352.1
100-51100-145-00	152.97	152.97	250.00	97.03	61.2
100-51100-200-00	188.00	188.00	.00	(188.00)	.0
100-51100-310-00	78.54	78.54	1,000.00	921.46	7.9
100-51100-311-00	23.17	23.17	415.00	391.83	5.6
100-51100-312-00	1,767.72	1,767.72	1,750.00	(17.72)	101.0
100-51100-321-00	90.00	90.00	500.00	410.00	18.0
100-51100-325-00	1,127.97	1,127.97	1,500.00	372.03	75.2
100-51100-332-00	147.75	147.75	300.00	152.25	49.3
100-51100-333-00	470.00	470.00	500.00	30.00	94.0
100-51100-512-00	67.00	67.00	88.00	21.00	76.1
TOTAL VILLAGE BOARD	65,886.47	65,886.47	66,111.00	224.53	99.7
<u>LEGAL</u>					
100-51300-209-00	40,354.50	40,354.50	41,000.00	645.50	98.4
TOTAL LEGAL	40,354.50	40,354.50	41,000.00	645.50	98.4

VILLAGE OF SISTER BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATOR</u>					
100-51410-111-00	FULL-TIME WAGES - ADMIN	48,635.57	48,635.57	60,443.00	11,807.43 80.5
100-51410-112-00	FULL-TIME OT WAGES - ADMIN	2,496.24	2,496.24	2,500.00	3.76 99.9
100-51410-113-00	COMP TIME - ADMIN	728.78	728.78	.00	(728.78) .0
100-51410-114-00	UNWORKED WAGES - ADMIN	28,911.33	28,911.33	.00	(28,911.33) .0
100-51410-115-00	BONUSES - ADMIN	2,325.00	2,325.00	.00	(2,325.00) .0
100-51410-131-00	RETIREMENT - ADMIN	3,356.82	3,356.82	3,673.00	316.18 91.4
100-51410-132-00	SOCIAL SECURITY - ADMIN	6,601.72	6,601.72	6,679.00	77.28 98.8
100-51410-133-00	HEALTH BENEFITS - ADMIN	5,053.50	5,053.50	10,425.00	5,371.50 48.5
100-51410-134-00	DENTAL BENEFITS - ADMIN	635.19	635.19	585.00	(50.19) 108.6
100-51410-135-00	LIFE BENEFITS - ADMIN	539.83	539.83	602.00	62.17 89.7
100-51410-136-00	DISABILITY BENEFITS - ADMIN	169.33	169.33	188.00	18.67 90.1
100-51410-137-00	HSA BENEFITS - ADMIN	578.03	578.03	2,115.00	1,536.97 27.3
100-51410-138-00	EAP BENEFITS - ADMIN	275.64	275.64	276.00	.36 99.9
100-51410-140-00	VISION BENEFITS - ADMIN	65.53	65.53	68.00	2.47 96.4
100-51410-142-00	RECRUITING - ADMIN	17,893.67	17,893.67	18,000.00	106.33 99.4
100-51410-143-00	RECOGNITION - ADMIN	1,080.28	1,080.28	900.00	(180.28) 120.0
100-51410-144-00	MILEAGE - ADMIN	136.36	136.36	1,000.00	863.64 13.6
100-51410-145-00	EXPENSE ALLOWANCE - ADMIN	147.00	147.00	1,000.00	853.00 14.7
100-51410-190-00	OTHER PERSONNEL EXP - ADMIN	.00	.00	500.00	500.00 .0
100-51410-204-00	CELL PHONE - ADMIN	3.95	3.95	1,000.00	996.05 .4
100-51410-302-00	COMPUTER EQUIPMENT - ADMIN	.00	.00	2,000.00	2,000.00 .0
100-51410-310-00	COMPUTER SOFTWARE - ADMIN	3,073.91	3,073.91	3,150.00	76.09 97.6
100-51410-312-00	IT SUPPORT - ADMIN	8,340.22	8,340.22	8,400.00	59.78 99.3
100-51410-321-00	OFFICE SUPPLIES - ADMIN	2,468.80	2,468.80	3,000.00	531.20 82.3
100-51410-322-00	POSTAGE - ADMIN	2,867.08	2,867.08	3,300.00	432.92 86.9
100-51410-323-00	PUBLICATIONS & SUBSCRIPTIONS	90.00	90.00	300.00	210.00 30.0
100-51410-324-00	PRINTING & COPYING - ADMIN	5,940.53	5,940.53	6,000.00	59.47 99.0
100-51410-325-00	ADVERTISING & NOTICES - ADMIN	.00	.00	500.00	500.00 .0
100-51410-326-00	OFFICE EQUIPMENT - ADMIN	210.62	210.62	500.00	289.38 42.1
100-51410-331-00	MEMBERSHIP DUES - ADMIN	3,133.51	3,133.51	2,574.51	(559.00) 121.7
100-51410-332-00	EDUCATION & TRAINING - ADMIN	99.00	99.00	300.00	201.00 33.0
100-51410-333-00	CONFERENCES & MEETINGS - ADMIN	.00	.00	1,500.00	1,500.00 .0
100-51410-352-00	MINOR EQUIPMENT & TOOL - ADMIN	32.46	32.46	.00	(32.46) .0
100-51410-353-00	GENERAL SUPPLIES - ADMIN	11.18	11.18	150.00	138.82 7.5
100-51410-392-00	MISCELLANEOUS - ADMIN	.00	.00	100.00	100.00 .0
100-51410-512-00	WORKERS COMP - ADMIN	219.06	219.06	427.00	207.94 51.3
100-51410-551-00	OTHER FEES & CHARGES - ADMIN	392.89	392.89	1,000.00	607.11 39.3
	TOTAL ADMINISTRATOR	146,513.03	146,513.03	143,155.51	(3,357.52) 102.4

VILLAGE OF SISTER BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CLERK</u>					
100-51420-111-00	FULL-TIME WAGES - CLERK	33,556.88	33,556.88	46,459.00	12,902.12 72.2
100-51420-112-00	FT OVERTIME WAGES - CLERK	4,036.98	4,036.98	3,290.00 (	746.98) 122.7
100-51420-113-00	COMP TIME - CLERK	89.40	89.40	.00 (	89.40) .0
100-51420-114-00	UNWORKED WAGES - CLERK	14,863.47	14,863.47	.00 (	14,863.47) .0
100-51420-131-00	RETIREMENT - CLERK	2,819.79	2,819.79	3,099.00	279.21 91.0
100-51420-132-00	SOCIAL SECURITY - CLERK	3,721.97	3,721.97	3,811.00	89.03 97.7
100-51420-133-00	HEALTH BENEFITS - CLERK	6,004.58	6,004.58	5,059.00 (	945.58) 118.7
100-51420-134-00	DENTAL BENEFITS - CLERK	279.96	279.96	330.00	50.04 84.8
100-51420-135-00	LIFE BENEFITS - CLERK	61.69	61.69	61.00 (	.69) 101.1
100-51420-136-00	DISABILITY BENEFITS - CLERK	87.52	87.52	250.00	162.48 35.0
100-51420-137-00	HSA BENEFITS - CLERK	4,648.19	4,648.19	2,532.00 (	2,116.19) 183.6
100-51420-138-00	EAP BENEFITS - CLERK	137.76	137.76	131.00 (	6.76) 105.2
100-51420-140-00	VISION BENEFITS - CLERK	14.56	14.56	42.00	27.44 34.7
100-51420-144-00	MILEAGE - CLERK	190.40	190.40	125.00 (	65.40) 152.3
100-51420-310-00	COMPUTER SOFTWARE - CLERK	.00	.00	500.00	500.00 .0
100-51420-312-00	IT SUPPORT - CLERK	341.51	341.51	400.00	58.49 85.4
100-51420-325-00	ADVERTISING & NOTICES - CLERK	599.46	599.46	.00 (	599.46) .0
100-51420-331-00	MEMBERSHIP DUES - CLERK	65.00	65.00	200.00	135.00 32.5
100-51420-332-00	EDUCATION & TRAINING - CLERK	450.00	450.00	400.00 (	50.00) 112.5
100-51420-333-00	CONFERENCES & MEETINGS - CLERK	229.00	229.00	650.00	421.00 35.2
100-51420-392-00	MISCELLANEOUS - CLERK	20.00	20.00	.00 (	20.00) .0
100-51420-512-00	WORKERS COMP - CLERK	71.26	71.26	134.00	62.74 53.2
100-51420-551-00	OTHER FEES & CHARGES - CLERK	141.20	141.20	.00 (	141.20) .0
	TOTAL CLERK	72,430.58	72,430.58	67,473.00 (	4,957.58) 107.4

VILLAGE OF SISTER BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTIONS</u>					
100-51430-111-00	FULL-TIME WAGES - ELECTIONS	4,396.57	4,396.57	9,674.00	5,277.43 45.5
100-51430-112-00	FT OVERTIME WAGES - ELECTIONS	641.33	641.33	997.00	355.67 64.3
100-51430-114-00	UNWORKED WAGES - ELECTIONS	899.96	899.96	.00 (	899.96) .0
100-51430-121-00	PART-TIME WAGES - ELECTIONS	2,445.17	2,445.17	2,530.00	84.83 96.7
100-51430-131-00	RETIREMENT - ELECTIONS	422.16	422.16	711.00	288.84 59.4
100-51430-132-00	SOCIAL SECURITY - ELECTIONS	489.86	489.86	977.00	487.14 50.1
100-51430-133-00	HEALTH BENEFITS - ELECTIONS	1,250.40	1,250.40	1,161.00 (	89.40) 107.7
100-51430-134-00	DENTAL BENEFITS - ELECTIONS	66.39	66.39	76.00	9.61 87.4
100-51430-135-00	LIFE BENEFITS - ELECTIONS	11.93	11.93	14.00	2.07 85.2
100-51430-136-00	DISABILITY BENEFITS - ELECTION	23.48	23.48	57.00	33.52 41.2
100-51430-137-00	HSA BENEFITS - ELECTIONS	245.37	245.37	581.00	335.63 42.2
100-51430-140-00	VISION BENEFITS - ELECTIONS	7.21	7.21	10.00	2.79 72.1
100-51430-144-00	MILEAGE - ELECTIONS	163.80	163.80	75.00 (	88.80) 218.4
100-51430-310-00	COMPUTER SOFTWARE- ELECTIONS	1,197.26	1,197.26	2,000.00	802.74 59.9
100-51430-321-00	OFFICE SUPPLIES - ELECTIONS	48.37	48.37	150.00	101.63 32.3
100-51430-322-00	POSTAGE - ELECTIONS	298.03	298.03	300.00	1.97 99.3
100-51430-324-00	PRINTING & COPYING - ELECTIONS	21.11	21.11	25.00	3.89 84.4
100-51430-325-00	ADVERTISING & NOTICES - ELECTI	.00	.00	45.00	45.00 .0
100-51430-332-00	EDUCATION & TRAINING - ELECTIO	99.00	99.00	150.00	51.00 66.0
100-51430-333-00	CONFERENCES & MEETINGS - ELECT	95.00	95.00	.00 (	95.00) .0
100-51430-353-00	GENERAL SUPPLIES - ELECTIONS	292.72	292.72	350.00	57.28 83.6
	TOTAL ELECTIONS	13,115.12	13,115.12	19,883.00	6,767.88 66.0

VILLAGE OF SISTER BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FINANCE DIRECTOR/TREASURER</u>					
100-51510-111-00	FULL-TIME WAGES - FINANCE	60,680.91	60,680.91	53,092.00 (7,588.91)	114.3
100-51510-112-00	FT OVERTIME WAGES - FINANCE	.00	.00	(300.00) (300.00)	.0
100-51510-114-00	UNWORKED WAGES - FINANCE	3,792.07	3,792.07	.00 (3,792.07)	.0
100-51510-131-00	RETIREMENT - FINANCE	4,915.13	4,915.13	4,199.00 (716.13)	117.1
100-51510-132-00	SOCIAL SECURITY - FINANCE	4,995.85	4,995.85	4,206.00 (789.85)	118.8
100-51510-133-00	HEALTH BENEFITS - FINANCE	6,591.84	6,591.84	8,070.00	1,478.16 81.7
100-51510-134-00	DENTAL BENEFITS - FINANCE	403.89	403.89	472.00	68.11 85.6
100-51510-135-00	LIFE BENEFITS - FINANCE	101.38	101.38	131.00	29.62 77.4
100-51510-136-00	DISABILITY BENEFITS - FINANCE	251.14	251.14	231.00 (20.14)	108.7
100-51510-137-00	HSA BENEFITS - FINANCE	3,487.30	3,487.30	2,970.00 (517.30)	117.4
100-51510-138-00	EAP BENEFITS - FINANCE	137.76	137.76	131.00 (6.76)	105.2
100-51510-140-00	VISION BENEFITS - FINANCE	50.05	50.05	58.00	7.95 86.3
100-51510-142-00	RECRUITING - FINANCE	2.00	2.00	.00 (2.00)	.0
100-51510-143-00	RECOGNITION - FINANCE	600.00	600.00	450.00 (150.00)	133.3
100-51510-144-00	MILEAGE - FINANCE	80.50	80.50	1,000.00	919.50 8.1
100-51510-145-00	EXPENSE ALLOWANCE - FINANCE	.00	.00	300.00	300.00 .0
100-51510-200-00	CONTRACTED SERVICES - FINANCE	17,015.93	17,015.93	20,100.00	3,084.07 84.7
100-51510-310-00	COMPUTER SOFTWARE - FINANCE	3,907.28	3,907.28	6,550.00	2,642.72 59.7
100-51510-312-00	IT SUPPORT - FINANCE	401.56	401.56	750.00	348.44 53.5
100-51510-322-00	POSTAGE - FINANCE	1,331.54	1,331.54	1,200.00 (131.54)	111.0
100-51510-325-00	ADVERTISING & NOTICES - FINANC	247.00	247.00	350.00	103.00 70.6
100-51510-331-00	MEMBERSHIP DUES - FINANCE	25.00	25.00	900.00	875.00 2.8
100-51510-332-00	EDUCATION & TRAINING - FINANCE	.00	.00	500.00	500.00 .0
100-51510-333-00	CONFERENCES & MEETINGS - FINAN	175.00	175.00	2,000.00	1,825.00 8.8
100-51510-392-00	MISCELLANEOUS - FINANCE	107.98	107.98	200.00	92.02 54.0
100-51510-512-00	WORKERS COMP - FINANCE	100.52	100.52	146.00	45.48 68.9
100-51510-550-00	FEES & FINANCE CHARGES - FINAN	4,882.30	4,882.30	3,000.00 (1,882.30)	162.7
100-51510-551-00	OTHER FEES - FINANCE	.00	.00	50.00	50.00 .0
	TOTAL FINANCE DIRECTOR/TREASURER	114,283.93	114,283.93	110,756.00 (3,527.93)	103.2
<u>PROPERTY ASSESSMENT</u>					
100-51520-200-00	CONTRACTED SERVICES - ASSESSOR	28,500.00	28,500.00	28,500.00	.00 100.0
	TOTAL PROPERTY ASSESSMENT	28,500.00	28,500.00	28,500.00	.00 100.0
<u>AUDIT AND CONSULTING</u>					
100-51530-210-00	AUDIT FEES - AUDIT & CONSULTIN	20,969.62	20,969.62	17,600.00 (3,369.62)	119.2
	TOTAL AUDIT AND CONSULTING	20,969.62	20,969.62	17,600.00 (3,369.62)	119.2

VILLAGE OF SISTER BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL BUILDINGS AND PLANT</u>					
100-51600-111-00	FULL-TIME WAGES - GEN BLDGS	25,593.75	25,593.75	20,648.00 (	4,945.75) 124.0
100-51600-112-00	FT OVERTIME WAGES - GEN BLDGS	583.71	583.71	430.00 (	153.71) 135.8
100-51600-121-00	PART-TIME WAGES - GEN BLDGS	2,817.43	2,817.43	143.00 (	2,674.43) 1970.2
100-51600-131-00	RETIREMENT - GEN BLDGS	1,803.44	1,803.44	1,452.00 (	351.44) 124.2
100-51600-132-00	SOCIAL SECURITY - GEN BLDGS	2,115.89	2,115.89	1,715.00 (	400.89) 123.4
100-51600-133-00	HEALTH BENEFITS - GEN BLDGS	7,998.94	7,998.94	5,918.00 (	2,080.94) 135.2
100-51600-134-00	DENTAL BENEFITS - GEN BLDGS	473.31	473.31	420.00 (	53.31) 112.7
100-51600-135-00	LIFE BENEFITS - GEN BLDGS	22.40	22.40	16.00 (	6.40) 140.0
100-51600-136-00	DISABILITY BENEFITS - GEN BLDG	87.62	87.62	74.00 (	13.62) 118.4
100-51600-137-00	HSA BENEFITS - GEN BLDGS	273.31	273.31	1,152.00	878.69 23.7
100-51600-140-00	VISION BENEFITS - GEN BLDGS	64.36	64.36	62.00 (	2.36) 103.8
100-51600-200-00	CONTRACTED SERVICES - GEN BLDG	1,095.50	1,095.50	3,000.00	1,904.50 36.5
100-51600-201-00	ELECTRIC & GAS - GEN BLDGS	13,891.97	13,891.97	12,750.00 (	1,141.97) 109.0
100-51600-202-00	WATER SEWER STORM - GEN BLDGS	2,789.39	2,789.39	2,450.00 (	339.39) 113.9
100-51600-203-00	TELEPHONE - GEN BLDGS	759.97	759.97	800.00	40.03 95.0
100-51600-205-00	INTERNET - GEN BLDGS	2,022.67	2,022.67	2,250.00	227.33 89.9
100-51600-353-00	GENERAL SUPPLIES - GEN BLDGS	330.71	330.71	500.00	169.29 66.1
100-51600-361-00	REPAIRS & MAINTENANCE - GEN BL	122.64	122.64	500.00	377.36 24.5
100-51600-362-00	GROUPS MAINTENANCE - GEN BLDG	.00	.00	500.00	500.00 .0
100-51600-366-00	BUILDING MAINTENANCE - GEN BLD	86.00	86.00	3,500.00	3,414.00 2.5
100-51600-401-00	CUSTODIAL SUPPLIES - GEN BLDGS	6,156.39	6,156.39	7,000.00	843.61 88.0
100-51600-510-00	PROPERTY & LIABILITY INS - GEN	9,265.53	9,265.53	9,720.00	454.47 95.3
	TOTAL GENERAL BUILDINGS AND PLANT	78,354.93	78,354.93	75,000.00 (	3,354.93) 104.5
<u>VILLAGE HALL</u>					
100-51610-200-00	CONTRACTED SERVICES - VH	.00	.00	500.00	500.00 .0
100-51610-201-00	ELECTRIC & GAS - VH	2,353.75	2,353.75	6,000.00	3,646.25 39.2
100-51610-202-00	WATER SEWER STORM - VH	2,346.27	2,346.27	2,750.00	403.73 85.3
100-51610-203-00	TELEPHONE - VH	279.98	279.98	500.00	220.02 56.0
100-51610-205-00	INTERNET - VH	1,961.80	1,961.80	1,850.00 (	111.80) 106.0
100-51610-353-00	GENERAL SUPPLIES - VH	13.22	13.22	100.00	86.78 13.2
100-51610-361-00	REPAIRS & MAINTENANCE - VH	647.52	647.52	1,000.00	352.48 64.8
100-51610-366-00	BUILDING MAINTENANCE - VH	936.00	936.00	5,000.00	4,064.00 18.7
100-51610-599-00	LICENSE & PERMIT FEES - VH	153.38	153.38	.00 (	153.38) .0
	TOTAL VILLAGE HALL	8,691.92	8,691.92	17,700.00	9,008.08 49.1

VILLAGE OF SISTER BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POST OFFICE</u>					
100-51620-111-00	FULL TIME WAGES - POST OFFICE	707.03	707.03	1,875.00	1,167.97 37.7
100-51620-112-00	FT OT WAGES - POST OFFICE	.00	.00	187.00	187.00 .0
100-51620-121-00	PART TIME WAGES - POST OFFICE	233.81	233.81	.00	(233.81) .0
100-51620-131-00	RETIREMENT - POST OFFICE	49.15	49.15	133.00	83.85 37.0
100-51620-132-00	SOCIAL SECURITY - POST OFFICE	68.34	68.34	165.00	96.66 41.4
100-51620-133-00	HEALTH BENEFITS - POST OFFICE	280.77	280.77	569.00	288.23 49.3
100-51620-134-00	DENTAL BENEFITS - POST OFFICE	17.29	17.29	46.00	28.71 37.6
100-51620-135-00	LIFE BENEFITS - POST OFFICE	.66	.66	2.00	1.34 33.0
100-51620-136-00	DISABILITY - POST OFFICE	2.75	2.75	7.00	4.25 39.3
100-51620-140-00	DISABILITY - POST OFFICE	2.50	2.50	7.00	4.50 35.7
100-51620-366-00	BUILDING MAINT - POST OFFICE	5,839.86	5,839.86	4,500.00	(1,339.86) 129.8
	TOTAL POST OFFICE	7,202.16	7,202.16	7,491.00	288.84 96.1
<u>FIRE STATION</u>					
100-51630-200-00	CONTRACTED SERVICES - FIRE STA	1,015.01	1,015.01	3,000.00	1,984.99 33.8
100-51630-201-00	ELECTRIC & GAS - FIRE STATION	24,260.62	24,260.62	42,000.00	17,739.38 57.8
100-51630-202-00	WATER SEWER STORM - FIRE STATI	9,421.85	9,421.85	10,000.00	578.15 94.2
100-51630-207-00	RECYCLING - FIRE STATION	696.44	696.44	750.00	53.56 92.9
100-51630-353-00	GENERAL SUPPLIES - FIRE STATIO	237.80	237.80	350.00	112.20 67.9
100-51630-362-00	GROUNDS MAINTENANCE - FIRE ST	848.34	848.34	5,000.00	4,151.66 17.0
100-51630-366-00	BUILDING MAINTENANCE - FIRE ST	9,084.07	9,084.07	15,000.00	5,915.93 60.6
100-51630-369-00	EQUIPMENT MAINT - FIRE STATION	1,988.38	1,988.38	18,000.00	16,011.62 11.1
100-51630-401-00	CUSTODIAL SUPPLIES - FIRE STAT	.00	.00	150.00	150.00 .0
	TOTAL FIRE STATION	47,552.51	47,552.51	94,250.00	46,697.49 50.5
<u>ADMINISTRATION BUILDING</u>					
100-51640-200-00	CONTRACTED SERVICES - ADMIN BL	739.13	739.13	2,000.00	1,260.87 37.0
100-51640-201-00	ELECTRIC & GAS - ADMIN BLDG	5,294.01	5,294.01	5,000.00	(294.01) 105.9
100-51640-202-00	WATER SEWER STORM - ADMIN BLDG	906.22	906.22	1,000.00	93.78 90.6
100-51640-203-00	TELEPHONE - ADMIN BLDG	2,225.65	2,225.65	2,500.00	274.35 89.0
100-51640-205-00	INTERNET - ADMIN BLDG	1,783.66	1,783.66	2,100.00	316.34 84.9
100-51640-353-00	GENERAL SUPPLIES - ADMIN BLDG	100.86	100.86	100.00	(.86) 100.9
100-51640-361-00	REPAIRS & MAINT - ADMIN BLDG	387.42	387.42	400.00	12.58 96.9
100-51640-362-00	GROUNDS MAINT - ADMIN BLDG	.00	.00	1,000.00	1,000.00 .0
100-51640-366-00	BUILDING MAINT - ADMIN BLDG	590.11	590.11	1,000.00	409.89 59.0
	TOTAL ADMINISTRATION BUILDING	12,027.06	12,027.06	15,100.00	3,072.94 79.7
<u>TAX REFUNDS/UNCOLLECTED TAXES</u>					
100-51910-391-00	UNCOLLECTIBLE TAXES	.00	.00	50.00	50.00 .0
	TOTAL TAX REFUNDS/UNCOLLECTED TAXES	.00	.00	50.00	50.00 .0

VILLAGE OF SISTER BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LAW ENFORCEMENT INSURANCE</u>					
100-51931-514-00	CRIME INSURANCE	216.40	216.40	744.60	528.20 29.1
	TOTAL LAW ENFORCEMENT INSURANCE	216.40	216.40	744.60	528.20 29.1
<u>PROPERTY INSURANCE</u>					
100-51938-510-00	PROPERTY & LIABILITY INSURANCE	7,428.80	7,428.80	8,424.00	995.20 88.2
	TOTAL PROPERTY INSURANCE	7,428.80	7,428.80	8,424.00	995.20 88.2
<u>LAW ENFORCEMENT</u>					
100-52100-200-00	LAW ENFORCEMENT SERVICES	4,371.50	4,371.50	6,000.00	1,628.50 72.9
	TOTAL LAW ENFORCEMENT	4,371.50	4,371.50	6,000.00	1,628.50 72.9
<u>FIRE DEPARTMENT SUPPORT</u>					
100-52200-000-00	FIRE DEPARTMENT SUPPORT	186,838.49	186,838.49	182,032.36	(4,806.13) 102.6
	TOTAL FIRE DEPARTMENT SUPPORT	186,838.49	186,838.49	182,032.36	(4,806.13) 102.6
<u>BUILDING INSPECTOR</u>					
100-52400-200-00	BUILDING INSPECTOR SERVICES	18,357.91	18,357.91	19,000.00	642.09 96.6
	TOTAL BUILDING INSPECTOR	18,357.91	18,357.91	19,000.00	642.09 96.6

VILLAGE OF SISTER BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPT OF PUBLIC WORKS</u>					
100-53312-111-00	FULL-TIME WAGES - PUBLIC WORKS	104,754.22	104,754.22	116,734.00	11,979.78 89.7
100-53312-112-00	FT OT WAGES - PUBLIC WORKS	3,870.95	3,870.95	4,248.00	377.05 91.1
100-53312-113-00	COMP TIME - PUBLIC WORKS	722.13	722.13	.00	(722.13) .0
100-53312-114-00	UNWORKED WAGES - PUBLIC WORKS	38,138.71	38,138.71	.00	(38,138.71) .0
100-53312-121-00	PART-TIME WAGES - PUBLIC WORKS	13,329.04	13,329.04	13,662.00	332.96 97.6
100-53312-131-00	RETIREMENT - PUBLIC WORKS	10,324.27	10,324.27	10,314.00	(10.27) 100.1
100-53312-132-00	SOCIAL SECURITY - PUBLIC WORKS	12,534.69	12,534.69	12,581.00	46.31 99.6
100-53312-133-00	HEALTH BENEFITS - PUBLIC WORKS	41,815.78	41,815.78	41,690.00	(125.78) 100.3
100-53312-134-00	DENTAL BENEFITS - PUBLIC WORKS	2,426.43	2,426.43	2,327.00	(99.43) 104.3
100-53312-135-00	LIFE BENEFITS - PUBLIC WORKS	242.94	242.94	283.00	40.06 85.8
100-53312-136-00	DISABILITY BENEFITS - PW	520.89	520.89	450.00	(70.89) 115.8
100-53312-137-00	HSA BENEFITS - PUBLIC WORKS	21,545.10	21,545.10	21,882.00	336.90 98.5
100-53312-138-00	EAP BENEFITS - PUBLIC WORKS	689.04	689.04	689.00	(.04) 100.0
100-53312-140-00	VISION BENEFITS - PUBLIC WORKS	333.60	333.60	337.00	3.40 99.0
100-53312-141-00	UNIFORMS & CLOTHING - PW	2,568.17	2,568.17	2,900.00	331.83 88.6
100-53312-142-00	RECRUITING - PUBLIC WORKS	63.70	63.70	500.00	436.30 12.7
100-53312-143-00	RECOGNITION - PUBLIC WORKS	3,150.00	3,150.00	3,650.00	500.00 86.3
100-53312-144-00	MILEAGE - PUBLIC WORKS	33.60	33.60	600.00	566.40 5.6
100-53312-145-00	EXPENSE ALLOWANCE - PUBLIC WOR	196.88	196.88	300.00	103.12 65.6
100-53312-190-00	OTHER PERSONNEL EXP - PW	12.50	12.50	600.00	587.50 2.1
100-53312-200-00	CONTRACTED SERVICES - PW	270.75	270.75	300.00	29.25 90.3
100-53312-202-00	WATER SEWER STORM - PW	52,590.61	52,590.61	55,000.00	2,409.39 95.6
100-53312-204-00	CELL PHONE - PUBLIC WORKS	3,411.29	3,411.29	3,500.00	88.71 97.5
100-53312-303-00	EQUIPMENT RENTAL - PUBLIC WORK	4,000.00	4,000.00	4,000.00	.00 100.0
100-53312-310-00	COMPUTER SOFTWARE - PW	891.74	891.74	1,000.00	108.26 89.2
100-53312-312-00	IT SUPPORT - PUBLIC WORKS	2,690.95	2,690.95	2,700.00	9.05 99.7
100-53312-321-00	OFFICE SUPPLIES - PUBLIC WORKS	81.04	81.04	250.00	168.96 32.4
100-53312-324-00	PRINTING & COPYING - PW	163.83	163.83	200.00	36.17 81.9
100-53312-331-00	MEMBERSHIP DUES - PW	.00	.00	370.00	370.00 .0
100-53312-332-00	EDUCATION & TRAINING - PW	1,498.49	1,498.49	2,800.00	1,301.51 53.5
100-53312-333-00	CONFERENCES & MEETINGS - PW	1,007.98	1,007.98	1,050.00	42.02 96.0
100-53312-351-00	MEDICAL & SAFETY - PUBLIC WORK	1,744.19	1,744.19	4,000.00	2,255.81 43.6
100-53312-352-00	MINOR EQUIPMENT & TOOLS - PW	4,313.06	4,313.06	6,750.00	2,436.94 63.9
100-53312-353-00	GENERAL SUPPLIES - PUBLIC WORK	1,667.58	1,667.58	2,500.00	832.42 66.7
100-53312-403-00	SHOP SUPPLIES - PUBLIC WORKS	1,079.34	1,079.34	2,100.00	1,020.66 51.4
100-53312-512-00	WORKERS COMP - PUBLIC WORKS	9,597.32	9,597.32	17,177.60	7,580.28 55.9
	TOTAL DEPT OF PUBLIC WORKS	342,280.81	342,280.81	337,444.60	(4,836.21) 101.4
<u>DPW MACHINERY</u>					
100-53313-301-00	GAS, OIL, FLUIDS - PW MACHINER	12,023.81	12,023.81	14,000.00	1,976.19 85.9
100-53313-361-00	REPAIRS & MAINT - PW MACHINERY	16,758.29	16,758.29	15,000.00	(1,758.29) 111.7
100-53313-363-00	VEHICLE MAINTENANCE - PW MACHI	4,546.78	4,546.78	5,000.00	453.22 90.9
100-53313-408-00	MISCELLANEOUS - PW MACHINERY	8,661.45	8,661.45	8,743.00	81.55 99.1
100-53313-511-00	VEHICLE INSURANCE - PW MACHINE	2,572.00	2,572.00	3,380.00	808.00 76.1
	TOTAL DPW MACHINERY	44,562.33	44,562.33	46,123.00	1,560.67 96.6

VILLAGE OF SISTER BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREET MAINTENANCE</u>					
100-53314-111-00	FULL-TIME WAGES - ST MAINT	31,413.00	31,413.00	31,415.00	2.00 100.0
100-53314-112-00	FT OVERTIME WAGES - ST MAINT	606.47	606.47	374.00	(232.47) 162.2
100-53314-121-00	PART-TIME WAGES - ST MAINT	143.88	143.88	150.00	6.12 95.9
100-53314-131-00	RETIREMENT - ST MAINT	2,226.04	2,226.04	2,282.00	55.96 97.6
100-53314-132-00	SOCIAL SECURITY - ST MAINT	2,326.14	2,326.14	2,376.00	49.86 97.9
100-53314-133-00	HEALTH BENEFITS - ST MAINT	10,874.34	10,874.34	10,954.00	79.66 99.3
100-53314-134-00	DENTAL BENEFITS - ST MAINT	624.38	624.38	914.00	289.62 68.3
100-53314-135-00	LIFE BENEFITS - ST MAINT	32.14	32.14	34.00	1.86 94.5
100-53314-136-00	DISABILITY BENEFITS - ST MAINT	122.06	122.06	152.00	29.94 80.3
100-53314-137-00	HSA BENEFITS - ST MAINT	765.26	765.26	785.00	19.74 97.5
100-53314-140-00	VISION BENEFITS - ST MAINT	80.85	80.85	138.00	57.15 58.6
100-53314-200-00	CONTRACTED SERVICES - ST MAINT	10,662.51	10,662.51	10,700.00	37.49 99.7
100-53314-353-00	GENERAL SUPPLIES - ST MAINT	680.46	680.46	750.00	69.54 90.7
100-53314-361-00	REPAIRS & MAINTENANCE - ST MAI	.00	.00	500.00	500.00 .0
100-53314-406-00	CRACK FILLING - ST MAINT	.00	.00	500.00	500.00 .0
100-53314-407-00	PATCH MATERIALS - ST MAINT	.00	.00	1,500.00	1,500.00 .0
100-53314-408-00	MISCELLANEOUS - ST MAINT	.00	.00	500.00	500.00 .0
	TOTAL STREET MAINTENANCE	60,557.53	60,557.53	64,024.00	3,466.47 94.6
<u>STREET CLEANING</u>					
100-53316-200-00	CONTRACTED SERVICES - STREET C	4,247.94	4,247.94	5,000.00	752.06 85.0
	TOTAL STREET CLEANING	4,247.94	4,247.94	5,000.00	752.06 85.0
<u>SNOW AND ICE</u>					
100-53317-200-00	CONTRACTED SERVICES - SNOW & I	39,163.64	39,163.64	30,000.00	(9,163.64) 130.6
100-53317-352-00	MINOR EQUIP & TOOLS - SNOW & I	9,999.49	9,999.49	16,978.00	6,978.51 58.9
100-53317-404-00	SALT - SNOW & ICE	.00	.00	2,000.00	2,000.00 .0
	TOTAL SNOW AND ICE	49,163.13	49,163.13	48,978.00	(185.13) 100.4
<u>STREET SIGNS</u>					
100-53318-200-00	CONTRACTED SERVICES - ST SIGNS	1,800.03	1,800.03	5,000.00	3,199.97 36.0
100-53318-312-00	INFO TECH - STREET SIGNS	.00	.00	2,500.00	2,500.00 .0
100-53318-353-00	GENERAL SUPPLIES - STREET SIGN	2,002.91	2,002.91	2,500.00	497.09 80.1
100-53318-361-00	REPAIRS & MAINT - STREET SIGNS	.00	.00	1,000.00	1,000.00 .0
	TOTAL STREET SIGNS	3,802.94	3,802.94	11,000.00	7,197.06 34.6

VILLAGE OF SISTER BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEASONAL DECORATIONS</u>					
100-53322-111-00	FULL-TIME WAGES - SEASONAL DEC	8,670.92	8,670.92	6,146.00 (	2,524.92) 141.1
100-53322-112-00	FT OT WAGES - SEASONAL DEC	225.63	225.63	.00 (	225.63) .0
100-53322-121-00	PART-TIME WAGES - SEASONAL DEC	.00	.00	330.00	330.00 .0
100-53322-131-00	RETIREMENT - SEASONAL DEC	618.30	618.30	434.00 (	184.30) 142.5
100-53322-132-00	SOCIAL SECURITY - SEASONAL DEC	633.96	633.96	519.00 (	114.96) 122.2
100-53322-133-00	HEALTH BENEFITS - SEASONAL DEC	3,604.29	3,604.29	1,796.00 (	1,808.29) 200.7
100-53322-134-00	DENTAL BENEFITS - SEASONAL DEC	220.05	220.05	133.00 (	87.05) 165.5
100-53322-135-00	LIFE BENEFITS - SEASONAL DEC	9.45	9.45	5.00 (	4.45) 189.0
100-53322-136-00	DISABILITY BENEFITS - SEASONAL	37.03	37.03	22.00 (	15.03) 168.3
100-53322-137-00	HSA BENEFITS - SEASONAL DEC	737.93	737.93	347.00 (	390.93) 212.7
100-53322-140-00	VISION BENEFITS - SEASONAL DEC	31.38	31.38	20.00 (	11.38) 156.9
100-53322-200-00	CONTRACTED SERVICES - SEASONAL	3,465.00	3,465.00	3,500.00	35.00 99.0
100-53322-353-00	GENERAL SUPPLIES - SEASONAL DE	3,587.07	3,587.07	10,000.00	6,412.93 35.9
100-53322-361-00	REPAIRS & MAINT - SEASONAL DEC	16.78	16.78	5,000.00	4,983.22 .3
	TOTAL SEASONAL DECORATIONS	21,857.79	21,857.79	28,252.00	6,394.21 77.4
<u>STREET LIGHTING</u>					
100-53420-201-00	ELECTRIC & GAS - STREET LIGHT	20,805.13	20,805.13	23,000.00	2,194.87 90.5
100-53420-353-00	GENERAL SUPPLIES - STREET LIGH	838.78	838.78	1,000.00	161.22 83.9
	TOTAL STREET LIGHTING	21,643.91	21,643.91	24,000.00	2,356.09 90.2
<u>SIDEWALKS</u>					
100-53431-353-00	GENERAL SUPPLIES - SIDEWALKS	.00	.00	1,000.00	1,000.00 .0
	TOTAL SIDEWALKS	.00	.00	1,000.00	1,000.00 .0
<u>STORM SEWER MAINTENANCE</u>					
100-53441-111-00	FULL-TIME WAGES - STORM SEWER	4,342.17	4,342.17	16,796.00	12,453.83 25.9
100-53441-131-00	RETIREMENT - STORM SEWER	301.78	301.78	1,183.00	881.22 25.5
100-53441-132-00	SOCIAL SECURITY - STORM SEWER	318.37	318.37	1,415.00	1,096.63 22.5
100-53441-133-00	HEALTH BENEFITS - STORM SEWER	1,108.41	1,108.41	4,888.00	3,779.59 22.7
100-53441-134-00	DENTAL BENEFITS - STORM SEWER	62.39	62.39	359.00	296.61 17.4
100-53441-135-00	LIFE BENEFITS - STORM SEWER	4.18	4.18	14.00	9.82 29.9
100-53441-136-00	DISABILITY BENEFITS - STORM S	16.07	16.07	60.00	43.93 26.8
100-53441-137-00	HSA BENEFITS - STORM SEWER	.00	.00	945.00	945.00 .0
100-53441-140-00	VISION BENEFITS - STORM SEWER	7.85	7.85	54.00	46.15 14.5
100-53441-200-00	CONTRACTED SERVICES - STORM SE	.00	.00	6,000.00	6,000.00 .0
100-53441-201-00	ELECTRIC & GAS - STORM SEWER	.00	.00	1,200.00	1,200.00 .0
100-53441-312-00	IT SUPPORT - STORM SEWER	.00	.00	3,150.00	3,150.00 .0
100-53441-361-00	REPAIRS & MAINT - STORM SEWER	.00	.00	5,000.00	5,000.00 .0
	TOTAL STORM SEWER MAINTENANCE	6,161.22	6,161.22	41,064.00	34,902.78 15.0

VILLAGE OF SISTER BAY
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC TRANSPORTATION</u>					
100-53520-121-00	PART-TIME WAGES - TRANSPORTATI	15,105.50	15,105.50	13,554.00 (	1,551.50) 111.5
100-53520-132-00	SOCIAL SECURITY - TRANSPORTATI	1,155.64	1,155.64	1,037.00 (	118.64) 111.4
100-53520-142-00	RECRUITING - TRANSPORTATION	72.28	72.28	400.00	327.72 18.1
100-53520-200-00	CONTRACTED SERVICES - TRANSPOR	558.50	558.50	3,900.00	3,341.50 14.3
100-53520-301-00	GAS OIL & FLUIDS - TRANSPORTAT	3,354.66	3,354.66	4,000.00	645.34 83.9
100-53520-351-00	MEDICAL & SAFETY - TRANSPORTAT	.00	.00	75.00	75.00 .0
100-53520-353-00	GENERAL SUPPLIES - TRANSPORTAT	1,755.54	1,755.54	350.00 (	1,405.54) 501.6
100-53520-363-00	VEHICLE MAINT & REPAIRS - TRAN	628.65	628.65	1,350.00	721.35 46.6
100-53520-408-00	MISCELLANEOUS - TRANSPORTATION	.00	.00	1,495.00	1,495.00 .0
100-53520-511-00	INSURANCE - PUBLIC TRANSPORTAT	1,452.00	1,452.00	728.00 (	724.00) 199.5
100-53520-512-00	WORKERS COMP - TRANSPORTATION	368.48	368.48	484.00	115.52 76.1
	TOTAL PUBLIC TRANSPORTATION	24,451.25	24,451.25	27,373.00	2,921.75 89.3
<u>RECYCLING & GARBAGE COLLECTION</u>					
100-53620-208-00	REFUSE AND GARBAGE COLLECTION	173,509.68	173,509.68	180,000.00	6,490.32 96.4
100-53620-353-00	GARBAGE RECEPTACLES	.00	.00	1,000.00	1,000.00 .0
	TOTAL RECYCLING & GARBAGE COLLECTION	173,509.68	173,509.68	181,000.00	7,490.32 95.9
<u>RECYCLING</u>					
100-53635-207-00	RECYCLING	33,535.49	33,535.49	31,605.00 (	1,930.49) 106.1
	TOTAL RECYCLING	33,535.49	33,535.49	31,605.00 (	1,930.49) 106.1
<u>WEED AND NUISANCE CONTROL</u>					
100-53640-200-00	OTHER CONTRACTED SERVICES	.00	.00	2,000.00	2,000.00 .0
100-53640-211-00	WEED AND NUISANCE CONTROL	3,848.86	3,848.86	14,500.00	10,651.14 26.5
	TOTAL WEED AND NUISANCE CONTROL	3,848.86	3,848.86	16,500.00	12,651.14 23.3
<u>ANIMAL CONTROL</u>					
100-54100-121-00	PART-TIME WAGES - ANIMAL CONTR	1,135.00	1,135.00	1,482.00	347.00 76.6
100-54100-132-00	SOCIAL SECURITY - ANIMAL CONTR	86.83	86.83	113.00	26.17 76.8
100-54100-144-00	MILEAGE - ANIMAL CONTROL	54.60	54.60	200.00	145.40 27.3
100-54100-512-00	WORKERS COMP - ANIMAL CONTROL	40.28	40.28	70.00	29.72 57.5
	TOTAL ANIMAL CONTROL	1,316.71	1,316.71	1,865.00	548.29 70.6

VILLAGE OF SISTER BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CEMETERY</u>					
100-54910-000-00 CEMETERY	8,271.39	8,271.39	5,000.00	(3,271.39)	165.4
TOTAL CEMETERY	8,271.39	8,271.39	5,000.00	(3,271.39)	165.4
<u>LIBRARY</u>					
100-55110-111-00 FULL-TIME WAGES - LIBRARY	809.46	809.46	1,172.00	362.54	69.1
100-55110-112-00 FT OVERTIME WAGES - LIBRARY	124.16	124.16	.00	(124.16)	.0
100-55110-121-00 PART-TIME WAGES - LIBRARY	226.60	226.60	220.00	(6.60)	103.0
100-55110-131-00 RETIREMENT - LIBRARY	65.56	65.56	83.00	17.44	79.0
100-55110-132-00 SOCIAL SECURITY - LIBRARY	83.51	83.51	103.00	19.49	81.1
100-55110-133-00 HEALTH BENEFITS - LIBRARY	380.96	380.96	356.00	(24.96)	107.0
100-55110-134-00 DENTAL BENEFITS - LIBRARY	25.14	25.14	29.00	3.86	86.7
100-55110-135-00 LIFE BENEFITS - LIBRARY	.86	.86	1.00	.14	86.0
100-55110-136-00 DISABILITY BENEFITS - LIBRARY	3.78	3.78	4.00	.22	94.5
100-55110-137-00 HSA BENEFITS - LIBRARY	.00	.00	68.00	68.00	.0
100-55110-140-00 VISION BENEFITS - LIBRARY	3.98	3.98	4.00	.02	99.5
100-55110-200-00 SUPPORT - LIBRARY	41,817.47	41,817.47	40,064.00	(1,753.47)	104.4
100-55110-201-00 ELECTRIC & GAS - LIBRARY	1,782.59	1,782.59	.00	(1,782.59)	.0
100-55110-510-00 INSURANCE - LIBRARY	1,900.37	1,900.37	1,990.44	90.07	95.5
TOTAL LIBRARY	47,224.44	47,224.44	44,094.44	(3,130.00)	107.1
<u>OTHER CULTURE</u>					
100-55190-200-00 MISC OTHER CULTURE	568.48	568.48	2,500.00	1,931.52	22.7
TOTAL OTHER CULTURE	568.48	568.48	2,500.00	1,931.52	22.7
<u>HISTORICAL SOCIETY</u>					
100-55191-000-00 HISTORICAL SOCIETY	15,000.00	15,000.00	15,000.00	.00	100.0
TOTAL HISTORICAL SOCIETY	15,000.00	15,000.00	15,000.00	.00	100.0
<u>COASTAL BYWAYS</u>					
100-55192-000-00 COASTAL BYWAYS	500.00	500.00	500.00	.00	100.0
TOTAL COASTAL BYWAYS	500.00	500.00	500.00	.00	100.0

VILLAGE OF SISTER BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SBAA</u>					
100-55193-111-00	FULL TIME WAGES SBAA SUPPORT	8,732.82	8,732.82	10,842.00	2,109.18 80.6
100-55193-112-00	FT OT WAGES SBAA SUPPORT	945.30	945.30	5,837.00	4,891.70 16.2
100-55193-121-00	PART TIME WAGES SBAA SUPPORT	619.65	619.65	660.00	40.35 93.9
100-55193-131-00	RETIREMENT SBAA SUPPORT	672.63	672.63	1,446.00	773.37 46.5
100-55193-132-00	SOCIAL SECURITY SBAA SUPPORT	767.74	767.74	1,727.00	959.26 44.5
100-55193-133-00	HEALTH SBAA SUPPORT	1,564.72	1,564.72	3,822.00	2,257.28 40.9
100-55193-134-00	DENTAL SBAA SUPPORT	92.71	92.71	428.00	335.29 21.7
100-55193-135-00	LIFE SBAA SUPPORT	10.42	10.42	24.00	13.58 43.4
100-55193-136-00	DISABILITY SBAA SUPPORT	22.14	22.14	74.00	51.86 29.9
100-55193-137-00	HSA SBAA SUPPORT	19.35	19.35	1,125.00	1,105.65 1.7
100-55193-140-00	VISION SBAA SUPPORT	12.60	12.60	65.00	52.40 19.4
100-55193-200-00	SBAA SUPPORT	68,269.68	68,269.68	60,000.00	(8,269.68) 113.8
100-55193-208-00	GARBAGE SBAA SUPPORT	1,358.40	1,358.40	1,500.00	141.60 90.6
100-55193-303-00	EQUIPMENT RENTAL SBAA SUPPORT	2,201.00	2,201.00	2,000.00	(201.00) 110.1
100-55193-353-00	GENERAL SUPPLIES SBAA SUPPORT	186.75	186.75	100.00	(86.75) 186.8
100-55193-362-00	GROUPS REPAIR & MAINTENANCE	.00	.00	200.00	200.00 .0
100-55193-401-00	CUSTODIAL SUPPLIES SBAA SUPPOR	.00	.00	300.00	300.00 .0
TOTAL SBAA		85,475.91	85,475.91	90,150.00	4,674.09 94.8
<u>HUMANE SOCIETY</u>					
100-55194-000-00	DOOR COUNTY HUMANE SOCIETY	5,000.00	5,000.00	5,000.00	.00 100.0
TOTAL HUMANE SOCIETY		5,000.00	5,000.00	5,000.00	.00 100.0

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
100-55200-111-00	FULL-TIME WAGES - PARKS	72,530.95	72,530.95	75,661.00	3,130.05 95.9
100-55200-112-00	FT OVERTIME WAGES - PARKS	2,556.53	2,556.53	3,853.00	1,296.47 66.4
100-55200-121-00	PART-TIME WAGES - PARKS	9,397.39	9,397.39	3,014.00	(6,383.39) 311.8
100-55200-131-00	RETIREMENT - PARKS	5,173.81	5,173.81	6,448.00	1,274.19 80.2
100-55200-132-00	SOCIAL SECURITY - PARKS	6,222.65	6,222.65	6,241.00	18.35 99.7
100-55200-133-00	HEALTH BENEFITS - PARKS	20,063.63	20,063.63	23,910.00	3,846.37 83.9
100-55200-134-00	DENTAL BENEFITS - PARKS	1,183.05	1,183.05	1,805.00	621.95 65.5
100-55200-135-00	LIFE BENEFITS - PARKS	110.63	110.63	139.00	28.37 79.6
100-55200-136-00	DISABILITY BENEFITS - PARKS	247.17	247.17	329.00	81.83 75.1
100-55200-137-00	HSA BENEFITS - PARKS	330.15	330.15	1,429.00	1,098.85 23.1
100-55200-140-00	VISION BENEFITS - PARKS	159.40	159.40	270.00	110.60 59.0
100-55200-200-00	CONTRACTED SERVICES - PARKS	12,499.80	12,499.80	12,500.00	.20 100.0
100-55200-201-00	ELECTRIC & GAS - PARKS	1,961.98	1,961.98	2,250.00	288.02 87.2
100-55200-202-00	WATER & SEWER - PARKS	4,511.59	4,511.59	4,000.00	(511.59) 112.8
100-55200-331-00	MEMBERSHIP DUES - PARKS	208.22	208.22	500.00	291.78 41.6
100-55200-333-00	CONF & MTGS - PARKS	.00	.00	1,000.00	1,000.00 .0
100-55200-352-00	MINOR EQUIPMENT & TOOLS - PARK	1,882.34	1,882.34	6,000.00	4,117.66 31.4
100-55200-353-00	GENERAL SUPPLIES - PARKS	13,999.97	13,999.97	14,000.00	.03 100.0
100-55200-355-00	MEMORIAL BENCH SUPPLIES - PARK	1,159.30	1,159.30	4,000.00	2,840.70 29.0
100-55200-358-00	FLOWER POTS - PARKS	4,435.43	4,435.43	5,500.00	1,064.57 80.6
100-55200-361-00	REPAIRS & MAINTENANCE - PARKS	22,999.18	22,999.18	23,000.00	.82 100.0
100-55200-362-00	GROUNDS MAINTENANCE - PARKS	7,824.32	7,824.32	12,500.00	4,675.68 62.6
100-55200-369-00	EQUIPMENT MAINTENANCE - PARKS	302.19	302.19	1,500.00	1,197.81 20.2
100-55200-402-00	CHEMICALS - PARKS	.00	.00	100.00	100.00 .0
	TOTAL PARKS	189,759.68	189,759.68	209,949.00	20,189.32 90.4
<u>DOG PARK</u>					
100-55201-200-00	CONTRACTED SERVICES - DOG PARK	1,244.76	1,244.76	1,320.00	75.24 94.3
100-55201-202-00	WATER & SEWER - DOG PARK	246.40	246.40	275.00	28.60 89.6
100-55201-353-00	GENERAL SUPPLIES - DOG PARK	.00	.00	500.00	500.00 .0
	TOTAL DOG PARK	1,491.16	1,491.16	2,095.00	603.84 71.2

VILLAGE OF SISTER BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

PERIOD ACTUAL YTD ACTUAL BUDGET UNEXPENDED PCNT

RECREATION PROGRAMS AND EVENTS

100-55300-111-00	FT WAGES - RECREATION PRO	128.56	128.56	469.00	340.44	27.4
100-55300-112-00	FT OT WAGES - RECREATION PRO	(114.30)	(114.30)	.00	114.30	.0
100-55300-131-00	RETIREMENT - RECREATION PRO	1.06	1.06	33.00	31.94	3.2
100-55300-132-00	SOCIAL SECURI - RECREATION PRO	.29	.29	41.00	40.71	.7
100-55300-133-00	HEALTH - RECREATION PRO	59.12	59.12	142.00	82.88	41.6
100-55300-134-00	DENTAL - RECREATION PRO	3.81	3.81	11.00	7.19	34.6
100-55300-135-00	LIFE - RECREATION PRO	.13	.13	1.00	.87	13.0
100-55300-136-00	DISABILITY - RECREATION PRO	.58	.58	2.00	1.42	29.0
100-55300-137-00	HSA - RECREATION PRO	.00	.00	27.00	27.00	.0
100-55300-140-00	VISION - RECREATION PRO	.59	.59	2.00	1.41	29.5
100-55300-144-00	MILEAGE - RECREATION PRO	557.20	557.20	750.00	192.80	74.3
100-55300-145-00	EXP ALLOWANCE - RECREATION PRO	185.57	185.57	600.00	414.43	30.9
100-55300-200-00	CONTRACTED - RECREATION PRO	.00	.00	2,500.00	2,500.00	.0
100-55300-358-00	FIREWORKS - RECREATION PRO	6,067.68	6,067.68	8,000.00	1,932.32	75.9
100-55300-392-00	MISCELLANEOUS - RECREATION PRO	.00	.00	200.00	200.00	.0
TOTAL RECREATION PROGRAMS AND EVENTS		6,890.29	6,890.29	12,778.00	5,887.71	53.9

RECREATION FACILITIES

100-55400-111-00	FULL-TIME WAGES - SPORTS COMPL	12,272.44	12,272.44	29,789.00	17,516.56	41.2
100-55400-112-00	FT OT WAGES - SPORTS COMPLEX	618.03	618.03	187.00	(431.03)	330.5
100-55400-121-00	PART-TIME WAGES - SPORTS COMPL	6,385.43	6,385.43	1,980.00	(4,405.43)	322.5
100-55400-131-00	RETIREMENT - SPORTS COMPLEX	858.04	858.04	2,099.00	1,240.96	40.9
100-55400-132-00	SOCIAL SECURITY - SPORTS COMPL	1,427.07	1,427.07	2,516.00	1,088.93	56.7
100-55400-133-00	HEALTH BENEFITS - SPORTS COMPL	3,639.19	3,639.19	8,693.00	5,053.81	41.9
100-55400-134-00	DENTAL BENEFITS - SPORTS COMPL	220.65	220.65	642.00	421.35	34.4
100-55400-135-00	LIFE BENEFITS - SPORTS COMPLEX	10.94	10.94	24.00	13.06	45.6
100-55400-136-00	DISABILITY BENEFITS - SPORTS C	43.30	43.30	108.00	64.70	40.1
100-55400-137-00	HSA BENEFITS - SPORTS COMPLEX	54.66	54.66	1,679.00	1,624.34	3.3
100-55400-140-00	VISION - SPORTS COMPLEX	31.01	31.01	96.00	64.99	32.3
100-55400-200-00	CONTRACTED SERVICES - SPORTS C	2,527.01	2,527.01	3,300.00	772.99	76.6
100-55400-201-00	ELECTRIC & GAS - SPORTS COMPLE	7,316.97	7,316.97	7,500.00	183.03	97.6
100-55400-202-00	WATER & SEWER - SPORTS COMPLEX	9,667.17	9,667.17	10,000.00	332.83	96.7
100-55400-203-00	TELEPHONE - SPORTS COMPLEX	419.46	419.46	400.00	(19.46)	104.9
100-55400-351-00	MEDICAL & SAFETY - SPORTS COMP	75.76	75.76	.00	(75.76)	.0
100-55400-352-00	MINOR EQUIP & TOOLS - SPORTS C	33.82	33.82	1,000.00	966.18	3.4
100-55400-353-00	GENERAL SUPPLIES - SPORTS COMP	1,281.83	1,281.83	3,000.00	1,718.17	42.7
100-55400-361-00	REPAIRS & MAINT - SPORTS COMPL	275.92	275.92	12,000.00	11,724.08	2.3
100-55400-362-00	GROUND MAINTENANCE - SPORTS C	4,786.03	4,786.03	14,250.00	9,463.97	33.6
100-55400-366-00	BUILDING MAINTENANCE - SPORTS	.00	.00	2,000.00	2,000.00	.0
TOTAL RECREATION FACILITIES		51,944.73	51,944.73	101,263.00	49,318.27	51.3

VILLAGE OF SISTER BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>BIKE TRAIL</u>					
100-55403-201-00	ELECTRIC & GAS - BIKE TRAIL	2,065.14	2,065.14	1,600.00 (465.14)	129.1
100-55403-353-00	GENERAL SUPPLIES - BIKE TRAIL	.00	.00	4,000.00	.0
100-55403-361-00	REPAIRS & MAINTENANCE - BIKE T	.00	.00	5,000.00	.0
	TOTAL BIKE TRAIL	2,065.14	2,065.14	10,600.00	8,534.86 19.5
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100-56110-111-00	FULL TIME WAGES - FORESTRY	770.86	770.86	6,003.00	5,232.14 12.8
100-56110-121-00	PT WAGES - FORESTRY	.00	.00	264.00	264.00 .0
100-56110-131-00	RETIREMENT - FORESTRY	53.55	53.55	424.00	370.45 12.6
100-56110-132-00	SOCIAL SECURITY - FORESTRY	56.23	56.23	517.00	460.77 10.9
100-56110-133-00	HEALTH BENEFITS - FORESTRY	221.95	221.95	1,787.00	1,565.05 12.4
100-56110-134-00	DENTAL BENEFITS - FORESTRY	12.77	12.77	138.00	125.23 9.3
100-56110-135-00	LIFE BENEFITS - FORESTRY	.77	.77	5.00	4.23 15.4
100-56110-136-00	DISABILITY BENEFITS - FORESTRY	2.91	2.91	22.00	19.09 13.2
100-56110-140-00	VISION BENEFITS - FORESTRY	1.61	1.61	22.00	20.39 7.3
	TOTAL DEPARTMENT 110	1,120.65	1,120.65	9,182.00	8,061.35 12.2
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<u>DEPARTMENT 200</u>					
100-56200-144-00	MILEAGE - GREEN TIER	.00	.00	500.00	500.00 .0
100-56200-200-00	SERVICES - GREEN TIER	.00	.00	2,000.00	2,000.00 .0
100-56200-311-00	WEBSITE - GREEN TIER	.00	.00	500.00	500.00 .0
100-56200-325-00	ADS & NOTICES - GREEN TIER	495.00	495.00	1,500.00	1,005.00 33.0
100-56200-332-00	EDUCATION - GREEN TIER	.00	.00	300.00	300.00 .0
100-56200-353-00	GENERAL SUPPLIES - GREEN TIER	.00	.00	200.00	200.00 .0
	TOTAL DEPARTMENT 200	495.00	495.00	5,000.00	4,505.00 9.9
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<u>DEPARTMENT 300</u>					
100-56300-200-00	CONTRACTED SERVICES - PLANNING	13,225.75	13,225.75	40,386.00	27,160.25 32.8
	TOTAL DEPARTMENT 300	13,225.75	13,225.75	40,386.00	27,160.25 32.8

VILLAGE OF SISTER BAY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
100-56400-111-00	FULL-TIME WAGES - ZONING	80,658.33	80,658.33	73,270.00 (7,388.33)	110.1
100-56400-112-00	FT OT WAGES - ZONING	828.96	828.96	.00 (828.96)	.0
100-56400-114-00	UNWORKED WAGES - ZONING	1,888.28	1,888.28	.00 (1,888.28)	.0
100-56400-121-00	PART-TIME WAGES - ZONING	19,575.00	19,575.00	19,200.00 (375.00)	102.0
100-56400-131-00	RETIREMENT - ZONING	6,736.68	6,736.68	5,012.00 (1,724.68)	134.4
100-56400-132-00	SOCIAL SECURITY - ZONING	8,138.26	8,138.26	6,985.00 (1,153.26)	116.5
100-56400-133-00	HEALTH - ZONING	6,375.93	6,375.93	15,525.00	9,149.07 41.1
100-56400-134-00	DENTAL - ZONING	368.80	368.80	873.00	504.20 42.3
100-56400-135-00	LIFE - ZONING	422.28	422.28	428.00	5.72 98.7
100-56400-136-00	DISABILITY - ZONING	447.39	447.39	260.00 (187.39)	172.1
100-56400-137-00	HSA - ZONING	3,736.63	3,736.63	3,150.00 (586.63)	118.6
100-56400-140-00	VISION - ZONING	42.06	42.06	101.00	58.94 41.6
100-56400-142-00	RECRUITMENT - ZONING	.00	.00	500.00	500.00 .0
100-56400-143-00	RECOGNITION - ZONING	240.00	240.00	450.00	210.00 53.3
100-56400-144-00	MILEAGE - ZONING	116.43	116.43	500.00	383.57 23.3
100-56400-204-00	CELL PHONE - ZONING	551.40	551.40	1,500.00	948.60 36.8
100-56400-310-00	COMP SOFTWARE/HARDWARE- ZONING	4,979.88	4,979.88	7,240.00	2,260.12 68.8
100-56400-312-00	IT SUPPORT - ZONING	99.00	99.00	4,250.00	4,151.00 2.3
100-56400-321-00	OFFICE SUPPLIES - ZONING	1,337.18	1,337.18	4,000.00	2,662.82 33.4
100-56400-322-00	POSTAGE - ZONING	2,831.32	2,831.32	3,500.00	668.68 80.9
100-56400-324-00	PRINTING & COPYING - ZONING	108.05	108.05	3,000.00	2,891.95 3.6
100-56400-325-00	PUBLIC NOTICES - ZONING	717.70	717.70	5,000.00	4,282.30 14.4
100-56400-331-00	MEMBERSHIP DUES - ZONING	.00	.00	500.00	500.00 .0
100-56400-332-00	EDUCATION/TRAINING - ZONING	150.00	150.00	500.00	350.00 30.0
100-56400-333-00	CONFERENCES/MEETINGS - ZONING	.00	.00	500.00	500.00 .0
100-56400-512-00	WORK COMP - ZONING	96.36	96.36	685.00	588.64 14.1
	TOTAL ECONOMIC DEVELOPMENT	140,445.92	140,445.92	156,929.00	16,483.08 89.5
<u>URBAN DEVELOPMENT</u>					
100-56600-200-00	CONTRACTED SERVICES - DEVELOPM	4,043.89	4,043.89	10,000.00	5,956.11 40.4
	TOTAL URBAN DEVELOPMENT	4,043.89	4,043.89	10,000.00	5,956.11 40.4
<u>ECONOMIC DEVELOPMENT</u>					
100-56700-200-00	CONTRACTED SERVICES - ECONOMIC	2,764.51	2,764.51	10,000.00	7,235.49 27.7
	TOTAL ECONOMIC DEVELOPMENT	2,764.51	2,764.51	10,000.00	7,235.49 27.7
<u>INFORMATION BOOTH</u>					
100-56701-000-00	INFORMATION BOOTH	1,881.87	1,881.87	2,000.00	118.13 94.1
	TOTAL INFORMATION BOOTH	1,881.87	1,881.87	2,000.00	118.13 94.1

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ZONING</u>					
100-56702-000-00	TOURISM ZONE CHARGES	65,227.69	65,227.69	57,600.00	(7,627.69) 113.2
	TOTAL ZONING	65,227.69	65,227.69	57,600.00	(7,627.69) 113.2
<u>DEPARTMENT 705</u>					
100-56705-000-00	BAY LAKES REGIONAL PLANNING	4,386.00	4,386.00	4,386.00	.00 100.0
	TOTAL DEPARTMENT 705	4,386.00	4,386.00	4,386.00	.00 100.0
<u>DEPARTMENT 225</u>					
100-59225-000-00	TRANSFER TO TKH	24,999.96	24,999.96	25,000.00	.04 100.0
	TOTAL DEPARTMENT 225	24,999.96	24,999.96	25,000.00	.04 100.0
<u>DEPARTMENT 300</u>					
100-59300-000-00	TRANSFER TO DEBT SERVICE	.00	.00	319,172.00	319,172.00 .0
	TOTAL DEPARTMENT 300	.00	.00	319,172.00	319,172.00 .0
<u>TRANSFER TO</u>					
100-59400-000-00	TRANSFER TO CAPITAL FUND	1,113,999.96	1,113,999.96	1,114,000.00	.04 100.0
	TOTAL TRANSFER TO	1,113,999.96	1,113,999.96	1,114,000.00	.04 100.0
	TOTAL FUND EXPENDITURES	3,450,816.94	3,450,816.94	4,038,083.51	587,266.57 85.5
	NET REVENUE OVER EXPENDITURES	259,674.50	259,674.50	(269,148.07)	(528,822.57) 96.5



STAFF REPORT

Date: June 8, 2026

To: Finance Committee

Re: 2027 CIP and Budget – Preliminary Review and Discussion

Author(s): Benjamin Andrews, Village Administrator

Action(s) Requested: Ordinance Resolution Motion Receive/File

BACKGROUND INFORMATION

The development of the Village’s 2027 Capital Improvement Plan (CIP) and annual operating budget is currently in the preliminary stages. At this time, there are no significant documents available for review by the Village Board or committees. Work on the CIP and budget will increase substantially in the coming months; however, key pieces of required financial information are still pending.

A major factor influencing the timing and preparation of the 2027 budget is the completion of the Village’s 2025 Audit. The audit has not yet been finalized by the Village’s auditors. The Audit Team is anticipated to present the 2025 Audit Report at the June 16, 2026 Village Board Meeting. Receipt of the finalized audit will begin the process of budget development.

DISCUSSION

Although the audit is still pending, staff have begun outlining the implementation for the 2027 CIP and Budget cycle.

To support an efficient and predictable process, it would be ideal to preschedule the necessary meeting dates and times for the Board and committee consideration of the CIP and Budget throughout the year. Establishing these dates early will allow Village staff to plan work products accordingly and ensure that draft documents and updates are completed in advance of each scheduled meeting.

At this stage, staff is seeking preliminary discussion and confirmation of preferred meeting timelines so that the implementation schedule can be finalized.

ATTACHMENT(S)

1. 2027 Budget and CIP Implementation Schedule

The approved 2026 - 2030 Capital Improvement Plan can be found [HERE](#)

The approved 2026 Budget can be found [HERE](#)

Budget Resolutions Click [HERE](#)

2027 Budget and CIP Implementation Schedule
Village of Sister Bay

Description:	Responsibility:	Start:	End:	Meeting Date:
Prepare CIP Sheets for Department Heads/Administrator	Finance Specialist/Treasurer	6/1/2026	6/5/2026	
Submit CIP Sheets for Department Heads/Administrator Marina Parks and Streets Utilities Administration Fire Board Library SBAA	Finance Specialist/Treasurer; Village Administrator	6/8/2026	6/8/2026	
Preliminary Finance Committee Meeting (1)	Finance Committee			6/8/2026
Department Head/Administrator Submit Preliminary CIP Sheets	Department Head(s)	6/8/2026	6/19/2026	
Submit Budget Sheets for Department Heads/Administrator Marina Parks and Streets Utilities Administration Fire Board Library SBAA	Finance Specialist/Treasurer; Village Administrator	6/22/2026	6/22/2026	
Hold Individual Meetings with Department Heads to Discuss Submission of Preliminary CIP Sheets Marina Parks and Streets Utilities Administration	Finance Specialist/Treasurer; Village Administrator	6/22/2026	6/26/2026	
Compile Preliminary CIP	Finance Specialist/Treasurer	6/29/2026	6/30/2026	
Preliminary Finance Committee Meeting (2) 2027 CIP: Preliminary Review and Discussion	Finance Committee			7/8/2026
Department Head/Administrator Submit Preliminary Budget Sheets	Department Head(s)	6/22/2026	7/10/2026	
Hold Individual Meetings with Department Heads to Discuss Submission of Preliminary Budget Sheets Marina Parks and Streets Utilities Administration	Finance Specialist/Treasurer; Village Administrator	7/13/2026	7/17/2026	
Compile Preliminary Budget	Finance Specialist/Treasurer	7/20/2026	7/24/2026	
Preliminary Finance Committee Meeting (3) 2027 CIP: Preliminary Review and Discussion 2028 Budget: Preliminary Review and Discussion	Finance Committee	7/27/2026	7/31/2026	TBD
Finalize Draft 2027 CIP and Budget	Finance Specialist/Treasurer; Village Administrator	8/1/2026	8/14/2026	
Finance Committee Meeting (4) 2027 Capital Improvement Plan 2027 Operational Budget	Finance Committee	8/17/2026	8/28/2026	TBD
Village Board Meeting (1) Capital Improvement Plan Update	Village Board			9/15/2026
Finance Committee Meeting (5) 2027 Capital Improvement Plan (Workshop) 2027 Operational Budget (Workshop)	Finance Committee			10/12/2026
Village Board Meeting (2) 2027 Capital Improvement Plan (Update) 2027 Operational Budget (Update)	Village Board			10/20/2026
2027 Budget Hearing Notice Draft Budget Hearing Notice Submit Public Hearing Notice to Newspaper Publish Notice in Newspaper (15 days Prior to Public Hearing)	Finance Specialist/Treasurer Village Clerk Peninsula Pulse	10/21/2026	10/23/2026	10/21/2026 10/23/2026 10/30/2026
Finance Committee Meeting (5) 2027 Capital Improvement Plan (Finalize and Recommend Adoption) 2027 Operational Budget (Finalize and Recommend Adoption)	Finance Committee			11/9/2026
Village Board Meeting (3) 2027 Budget Public Hearing 2027 Capital Improvement Plan (Adoption) 2027 Operational Budget (Adoption)	Village Board			11/17/2026
2027 Budget Follow-Up Actions Formal Submission of County Forms and Worksheets Formal Submission of DOR Forms and Worksheets (Due December 15, 2026)	Finance Specialist/Treasurer	11/18/2026	11/27/2026	
Publish Adopted 2027 Budget and CIP on the Village's Website		11/30/2026	11/30/2026	

Legend
Capital Improvement Planning
Operational Budget
CIP and Budget / Staff Actions
Finance Committee
Village Board



STAFF REPORT

Date: June 8, 2026

To: Finance Committee

Re: Propane for Village Facility

Author(s): Benjamin Andrews, Village Administrator

Action(s) Requested: Ordinance Resolution Motion Direction

EXECUTIVE SUMMARY

The Village of Sister Bay Finance Committee is asked to determine whether to change propane service providers and whether to pursue competitive bidding or direct procurement for propane used at multiple Village facilities; although Ferrellgas is the current supplier with documented annual costs from 2024–2026, prior committee discussions have shown substantial price variations among alternative vendors, and while competitive bidding is not required under the Village’s Purchasing Policy, the Committee must decide how best to balance cost, efficiency, and service reliability before directing staff on the next steps.

POLICY ISSUE(S)

“Should the Village of Sister Bay consider changing vendors for propane services at Village Facilities?”

“Should the Village of Sister Bay utilize a competitive bidding process for propane services, or should it directly procure services from a provider?”

BACKGROUND INFORMATION

At the May 19, 2026 Finance Committee meeting, during the Public Correspondence section, the Committee referred to the issue of propane services at Village facilities for further review and consideration for the Finance Committee Meeting. The Village currently receives propane service from Ferrellgas, as confirmed by vendor payment records from 2024–2026. All propane expenses listed in the attached records are billed from Ferrellgas to various Village facilities, with annual totals of \$31,505.37 (2026), \$48,355.69 (2025), and \$37,161.07 (2024). The topic of exploring alternative providers has been discussed previously. At the August 15, 2025 Finance Committee meeting, it was reported that price quotes from different suppliers showed significant variance (e.g., Gasco: \$1.45/gal; Ferrellgas: \$1.90/gal; Co-op spot price: \$1.71/gal).

This matter now returns for formal direction. (Refer to Policy Issues Questions).

Facilities Currently Served

According to vendor history and Village facility usage, propane is required for the following locations:

- Library
- Marina Building
- Public Works Building
- Village Hall
- Waste Water Treatment Plant
- Fire Station
- Ice Rink

These locations are included in Ferrellgas's historical billing records from 2024–2026

Providers Available

Village Staff has reviewed vendor option to obtain propane from any qualified provider. Providers identified include:

- Ferrellgas (Current Provider)
- Lakes Gas
- Door County Cooperative Propane
- Gasco

PURCHASING REQUIREMENTS

The Village's Purchasing Policy confirms that this type of procurement does not constitute a public works project and therefore does not fall under statutory competitive bidding requirements. The Village may directly contract with a provider of its choosing.

The Purchasing Policy also specifies:

- Department Heads oversee purchasing within budget.
- Contracts for goods or services must be approved by the Board and signed by authorized personnel.
- Procurement must ensure costs are "reasonable and as agreed upon prior to procurement"

While the Village *may* choose to competitively bid propane services, it is not required.

POLICY ALTERNATIVE(S)

Option 1:

Issue a Competitive Request for Quotes or Proposals

Under this option, the Village would formally request pricing and service proposals from the four identified providers. Competitive bidding is *permitted* but not *required* for this service.

Option 2:

Direct Procurement with a Selected Provider

The Village may directly negotiate rates and contract terms with any of the listed propane providers, consistent with its Purchasing Policy.

ATTACHMENT(S)

1. Propane Vendor History (2024-2026)

Date	Description	Vendor Name	Amount
4/22/2026	VILLAGE HALL PROPANE	Ferrellgas	\$ 697.81
4/22/2026	PROPANE PWB	Ferrellgas	\$ 1,804.67
4/22/2026	PROPANE FIRE STATION	Ferrellgas	\$ 775.31
4/20/2026	PROPANE -MARINA	Ferrellgas	\$ 508.43
4/15/2026	PROPANE- MARINA	Ferrellgas	\$ 325.00
4/9/2026	PROPANE LIBRARY	Ferrellgas	\$ 1,046.97
4/8/2026	WWTP PROPANE	Ferrellgas	\$ 1,875.56
3/31/2026	PROPANE FIRE STATION	Ferrellgas	\$ 1,745.57
3/14/2026	PROPANE PWB	Ferrellgas	\$ 929.71
3/11/2026	PROPANE FIRE STATION	Ferrellgas	\$ 1,549.31
3/5/2026	PROPANE PWB (OLD BLDG)	Ferrellgas	\$ 624.87
3/5/2026	PROPANE LIBRARY	Ferrellgas	\$ 820.04
3/2/2026	VILLAGE HALL PROPANE	Ferrellgas	\$ 930.02
2/18/2026	PROPANE FIRE STATION	Ferrellgas	\$ 2,440.14
2/9/2026	WWTP PROPANE	Ferrellgas	\$ 2,184.90
2/6/2026	PROPANE LIBRARY	Ferrellgas	\$ 941.48
2/2/2026	MULTIPLE ALLOCATIONS	Ferrellgas	\$ 2,469.83
1/29/2026	MULTIPLE ALLOCATIONS	Ferrellgas	\$ 870.28
1/28/2026	MULTIPLE ALLOCATIONS	Ferrellgas	\$ 2,636.54
1/26/2026	WWTP PROPANE	Ferrellgas	\$ 1,565.30
1/22/2026	VILLAGE HALL PROPANE	Ferrellgas	\$ 776.82
1/19/2026	PROPANE LIBRARY	Ferrellgas	\$ 1,046.19
1/9/2026	PROPANE FIRE STATION	Ferrellgas	\$ 619.75
1/7/2026	PROPANE FIRE STATION	Ferrellgas	\$ 1,313.71
1/6/2026	PROPANE PWB (OLD BLDG)	Ferrellgas	\$ 1,007.16
		TOTAL	\$ 31,505.37

Date	Description	Vendor Name	Amount
12/26/2025	PROPANE- ICE RINK	Ferrellgas	\$ 2,151.80
12/26/2025	PROPANE LIBRARY	Ferrellgas	\$ 790.95
12/23/2025	PROPANE- ICE RINK	Ferrellgas	\$ 1,313.71
12/19/2025	VILLAGE HALL PROPANE	Ferrellgas	\$ 930.17
12/17/2025	PROPANE FIRE STATION	Ferrellgas	\$ 2,711.52
12/11/2025	PROPANE FIRE STATION	Ferrellgas	\$ 929.55
12/11/2025	LIBRARY PROPANE	Ferrellgas	\$ 775.43
12/9/2025	PROPANE LIBRARY	Ferrellgas	\$ 1,007.16
12/8/2025	PROPANE MAINTENANCE BLDG	Ferrellgas	\$ 930.95
11/26/2025	PROPANE FIRE STATION	Ferrellgas	\$ 852.10
11/25/2025	WWTP PROPANE	Ferrellgas	\$ 1,100.60
6/26/2025	MULTIPLE ALLOCATIONS	Ferrellgas	\$ 4,617.04
5/26/2025	MULTIPLE ALLOCATIONS	Ferrellgas	\$ 2,939.82
4/23/2025	PROPANE FIRE STATION	Ferrellgas	\$ 1,272.95
4/11/2025	VILLAGE HALL PROPANE	Ferrellgas	\$ 811.63
4/11/2025	PROPANE MAINTENANCE BLDG	Ferrellgas	\$ 636.48
4/3/2025	PROPANE FIRE STATION	Ferrellgas	\$ 954.16
3/26/2025	LIBRARY PROPANE	Ferrellgas	\$ 751.84
3/24/2025	WWTP PROPANE	Ferrellgas	\$ 1,726.67
3/23/2025	LATE CHARGES	Ferrellgas	\$ 3.31
3/18/2025	PROPANE MAINTENANCE BLDG	Ferrellgas	\$ 747.62
3/12/2025	PROPANE FIRE STATION	Ferrellgas	\$ 1,912.93
3/11/2025	LIBRARY PROPANE	Ferrellgas	\$ 970.31
3/1/2025	LIBRARY PROPANE	Ferrellgas	\$ 966.97
2/21/2025	PROPANE MAINTENANCE BLDG	Ferrellgas	\$ 874.82
2/19/2025	PROPANE FIRE STATION	Ferrellgas	\$ 2,385.48
2/18/2025	VILLAGE HALL PROPANE	Ferrellgas	\$ 1,050.44
2/7/2025	PROPANE MAINTENANCE BLDG	Ferrellgas	\$ 874.98
2/6/2025	WWTP PROPANE	Ferrellgas	\$ 1,932.74
2/6/2025	PROPANE MAINTENANCE BLDG	Ferrellgas	\$ 954.64
1/29/2025	PROPANE FIRE STATION	Ferrellgas	\$ 2,547.98
1/23/2025	PROPANE MAINTENANCE BLDG	Ferrellgas	\$ 795.48
1/23/2025	LIBRARY PROPANE	Ferrellgas	\$ 811.47
1/14/2025	PROPANE MAINTENANCE BLDG	Ferrellgas	\$ 125.00
1/10/2025	VILLAGE HALL PROPANE	Ferrellgas	\$ 978.42
1/8/2025	PROPANE FIRE STATION	Ferrellgas	\$ 2,226.16
1/6/2025	LIBRARY PROPANE	Ferrellgas	\$ 992.41
		TOTAL	\$ 48,355.69

Date	Description	Vendor Name	Amount
12/24/2024	WWTP PROPANE	Ferrellgas	\$ 1,550.18
12/18/2024	PROPANE FIRE STATION	Ferrellgas	\$ 2,018.98
12/13/2024	PROPANE LIBRARY	Ferrellgas	\$ 814.81
12/12/2024	PROPANE MAINTENANCE BLDG	Ferrellgas	\$ 570.17
12/9/2024	PROPANE MAINTENANCE BLDG	Ferrellgas	\$ 318.00
11/27/2024	PROPANE FIRE STATION	Ferrellgas	\$ 636.48
11/20/2024	VILLAGE HALL PROPANE	Ferrellgas	\$ 493.15
11/20/2024	LIBRARY PROPANE	Ferrellgas	\$ 651.99
11/6/2024	PROPANE FIRE STATION	Ferrellgas	\$ 1,272.16
6/6/2024	PROPANE MARINA	Ferrellgas	\$ 528.92
5/8/2024	PROPANE MAINTENANCE BLDG	Ferrellgas	\$ 500.66
5/8/2024	PROPANE FIRE STATION	Ferrellgas	\$ 314.32
5/8/2024	LIBRARY PROPANE	Ferrellgas	\$ 534.73
4/25/2024	WWTP PROPANE	Ferrellgas	\$ 1,984.99
4/24/2024	PROPANE FIRE STATION	Ferrellgas	\$ 1,611.00
4/3/2024	PROPANE FIRE STATION	Ferrellgas	\$ 1,791.07
4/2/2024	PROPANE MAINTENANCE BLDG	Ferrellgas	\$ 706.87
4/2/2024	LIBRARY PROPANE	Ferrellgas	\$ 1,089.99
3/27/2024	VILLAGE HALL PROPANE	Ferrellgas	\$ 912.85
3/13/2024	PROPANE FIRE STATION	Ferrellgas	\$ 2,148.18
3/6/2024	PROPANE MAINTENANCE BLDG	Ferrellgas	\$ 716.90
2/26/2024	WWTP PROPANE	Ferrellgas	\$ 1,805.99
2/23/2024	LIBRARY PROPANE	Ferrellgas	\$ 1,089.99
2/21/2024	PROPANE FIRE STATION	Ferrellgas	\$ 1,790.54
2/14/2024	PROPANE MAINTENANCE BLDG	Ferrellgas	\$ 867.79
1/31/2024	PROPANE FIRE STATION	Ferrellgas	\$ 2,864.00
1/30/2024	VILLAGE HALL PROPANE	Ferrellgas	\$ 1,090.17
1/23/2024	PROPANE MAINTENANCE BLDG	Ferrellgas	\$ 1,074.00
1/23/2024	LIBRARY PROPANE	Ferrellgas	\$ 1,089.99
1/10/2024	PROPANE FIRE STATION	Ferrellgas	\$ 2,332.55
1/2/2024	PROPANE MAINTENANCE BLDG	Ferrellgas	\$ 988.98
1/2/2024	LIBRARY PROPANE	Ferrellgas	\$ 1,000.67
		TOTAL	\$ 37,161.07